

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 4561

October 20, 2006

Jeffrey N. Edwards Senior Vice President and Chief Financial Officer Merrill Lynch & Co., Inc. 4 World Financial Center New York, New York 10080

Re: Merrill Lynch & Co., Inc.

Form 10-K for the Fiscal Year Ended December 30, 2005

Forms 10-Q for the Fiscal Quarters Ended June 30, 2006 and March

31, 2006

File No. 1-07182

Dear Mr. Edwards:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Sharon Blume Reviewing Accountant