

PROSPECTUS SUPPLEMENT
(TO PROSPECTUS DATED JANUARY 6, 1997)
(TO PROSPECTUS SUPPLEMENT DATED JANUARY 6, 1997)

PROSPECTUS NUMBER: 1438
DATED: JANUARY 14, 1997

REVISED

MERRILL LYNCH & CO., INC.
MEDIUM-TERM NOTES, SERIES B
DUE NINE MONTHS OR MORE FROM DATE OF ISSUE
FIXED RATE NOTES

<TABLE>
<CAPTION>

<S>	<C>
BASE RATE:	Fixed
INDEX MATURITY:	N/A
TRADE DATE:	January 14, 1997
SETTLEMENT DATE:	January 17, 1997
MATURITY DATE:	January 20, 1998
REDEMPTION DATE:	N/A
OPTIONAL REPAYMENT DATES:	N/A
SPREAD:	N/A
SPREAD MULTIPLIER:	N/A
MAXIMUM INTEREST RATE:	N/A
MINIMUM INTEREST RATE:	N/A
INTEREST RESET DATES:	N/A
INTEREST PAYMENT DATES:	May 15, November 15 and Maturity, subject to following business day convention.
INITIAL INTEREST RATE:	5.81000%
FORM:	Book-entry

</TABLE>