```
PRICING SUPPLEMENT
(To MTN Prospectus Supplement, General
    Prospectus Supplement and Prospectus,
    each dated March 31, 2006)
Pricing Supplement Number: 2610
```

File No. 333-132911
Rule 424 (b) (3)
Merrill Lynch \& Co., Inc.
Medium-Term Notes, Series C
Due Nine Months or More from Date of Issue
Floating Rate Notes


| <C $>$ | <C $>$ |
| :--- | :--- |
| Original Issue Date: | December 12, 2006 |
| Stated Maturity Date: | June 1, 2011 |
|  |  |
|  |  |
| Day Count Convention: |  |
| -------------------- |  |
| \|x| Actual/360 |  |
| \| $30 / 360$ |  |
| \| Actual/Actual |  |

Interest Rate Basis:

- ----------------
$|x|$ LIBOR
$\mid$ | CMT Rate
$\mid$ Prime Rate
$\mid$ Federal Funds Rate
$\mid$ Treasury Rate
Designated CMT Page:
CMT Moneyline Telerate Page:

| \| Commercial Paper Rate |  |
| :--- | :--- |
| \| | Eleventh District Cost of Funds Rate |
| \| | CD Rate |
| \| Other (see attached) |  |

Designated LIBOR Page:
LIBOR Moneyline Telerate Page: 3750
LIBOR Reuters Page:


