

Registration No. 333-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
Registration Statement
under
THE SECURITIES ACT OF 1933

MERRILL LYNCH & CO., INC.
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction
of incorporation or organization)

13-2740599
(I.R.S. Employer Identification No.)

4 World Financial Center
New York, New York 10080
(212) 449-1000
(Address, including zip code, and telephone number, including area code,
of registrant's principal executive offices)

Merrill Lynch & Co., Inc.
1986 Employee Stock Purchase Plan
(Full title of the plan)

Mark B. Goldfus, Esq.
Merrill Lynch & Co., Inc.
222 Broadway - 17th Floor
New York, New York 10038
(212) 670-0180

(Name, address, including zip code, and telephone number, including area code,
of agent for service)

CALCULATION OF REGISTRATION FEE

<TABLE>
<CAPTION>

Title of securities Amount of to be registered registration fee	Amount to be registered	Proposed maximum offering price per share	Proposed maximum aggregate offering price(2)
<S>	<C>	<C>	<C>
Common Stock, par value			
\$1.33-1/3 per share, (including Preferred Stock Purchase Rights) (1)	25,000,000 shares	\$58.70	\$1,467,500,000
\$366,875			

</TABLE>

(1) Prior to the occurrence of certain events, the Preferred Stock Purchase Rights will not be evidenced separately from the Common Stock; value attributable to such Rights, if any, is reflected in the market price of the Common Stock.

(2) Calculated in accordance with Rule 457(c), based on the average of the high and low prices of the Common Stock reported in the consolidated reporting system on June 29, 2001.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participating employees as specified by Rule 428(b)(1) of the Securities Act of 1933, as amended. Such documents and the documents incorporated by reference herein pursuant to Item 3 of Part II hereof, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act of 1933, as amended.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Annual Report of Merrill Lynch & Co., Inc. (the "Company") on Form 10-K for the fiscal year ended December 29, 2000, Quarterly Report on Form 10-Q for the quarter ended March 30, 2001 and Current Reports on Form 8-K dated January 23, 2001, February 28, 2001, April 18, 2001, April 30, 2001, May 2, 2001, May 4, 2001, May 23, 2001, June 1, 2001, June 26, 2001, and June 29, 2001 filed pursuant to Section 13 of the Securities Exchange Act of 1934 (the "Exchange Act"), are incorporated by reference herein. Information furnished under Item 9 of Form 8-K is not incorporated by reference herein.

All documents filed by the Company and the Plan pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date hereof and prior to the termination of the offering of the securities registered hereunder shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes hereof to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part hereof.

Item 4. Description of Securities.

The authorized capital stock of the Company consists of 3,000,000,000 shares of common stock, par value \$1.33-1/3 per share ("Common Stock"), and 25,000,000 shares of preferred stock, par value \$1.00 per share, issuable in series ("Preferred Stock"). As of June 1, 2001, there were 836,407,747 shares of Common Stock and 4,197,721 Exchangeable Shares outstanding. The Exchangeable Shares are exchangeable at any time into Common Stock on a one-for-one basis and entitle holders to dividend, voting and other rights equivalent to Common Stock. The holders of shares of Common Stock are entitled to one vote for each share held and each share of Common Stock is entitled to participate equally in dividends out of funds legally available therefor, as and when declared by the Board of Directors, and in the distribution of assets in the event of liquidation. The shares of Common Stock have no preemptive or conversion rights, redemption provisions or sinking fund provisions. The outstanding shares of Common Stock are, and the shares offered hereby will be, duly and validly issued, fully paid and nonassessable. Each share is eligible to participate under the Rights Agreement referenced below and, to the extent specified therein, to purchase certain securities upon the occurrence of certain events specified in the Rights Agreement.

The Board of Directors of the Company, without further action by stockholders, has the authority to issue shares of Preferred Stock from time to time in one or more series and to fix the powers (including voting power), designations, preferences as to dividends and liquidation, and relative, participating, optional, or other special rights and the qualifications, limitations, or restrictions thereof. As of June 1, 2001, there were 17,000,000 Depositary Shares issued each representing a one-four hundredth interest in a share of the Company's 9% Cumulative Preferred Stock, Series A (the "9% Preferred Stock"). The 9% Preferred Stock is a single series consisting of 42,500 shares with an aggregate liquidation preference of \$425,000,000. As of June 1, 2001, there were 42,500 shares of 9% Preferred Stock outstanding. From time to time, Merrill Lynch, Pierce, Fenner & Smith Incorporated ("MLPF&S") may occasionally acquire a temporary position in the Depositary Shares. As of June 1, 2001, the Depositary Shares held by MLPF&S for the purpose of resale was not material. The 9% Preferred Stock has dividend and liquidation preference over the Common Stock and over the Series A Junior Preferred Stock issuable pursuant to a Rights Agreement dated as of December 2, 1997 between the Company and ChaseMellon Shareholder Services, L.L.C.

Item 5. Interests of Experts and Counsel.

None.

Item 6. Indemnification of Directors and Officers.

Section 145 of the General Corporation Law of the State of Delaware, as amended, provides that under certain circumstances a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding whether civil, criminal, administrative or investigative, by reason of the fact that he or she is or was a director, officer, employee or agent of the Company or is or was serving at its request in such capacity in another corporation or business association, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement or actually and reasonably incurred by him or her in connection with such action, suit or proceeding if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Company and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Article XIII, Section 2 of the Restated Certificate of Incorporation of the Company provides in effect that, subject to certain limited exceptions, the Company shall indemnify its directors and officers to the extent authorized or permitted by the General Corporation Law of the State of Delaware. The directors and officers of the Company are insured under policies of insurance maintained by the Company, subject to the limits of the policies, against certain losses arising from any claims made against them by reason of being or having been such directors or officers. Like indemnification and insurance is also provided to those employees of the Company who serve as administrators of the Plan. In addition, the Company has entered into contracts with all of its directors providing for indemnification of such persons by the Company to the full extent authorized or permitted by law, subject to certain limited exceptions.

Item 7. Exemption From Registration Claimed.

Not Applicable.

Item 8. Exhibits.

- 4(a) Restated Certificate of Incorporation of the Company effective as of May 3, 2001 (incorporated by reference to Exhibit 3(i) to the Company's Quarterly Report on Form 10-Q for the quarter ended March 30, 2001 (File No. 1-7182) ("2001 First Quarter 10-Q")).
- 4(b) By-Laws of the Company, effective as of April 27, 2001 (incorporated by reference to Exhibit 3(ii) to the Company's 2001 First Quarter 10-Q).
- 4(c) Form of Amended and Restated Rights Agreement dated as of December 2, 1997 between the Company and ChaseMellon Shareholder Services, L.L.C. (incorporated by reference to Exhibit 4 to Form 8-K dated December 2, 1997 (File No. 1-7182)).
- 4(d) Certificate of Designation of the Company relating to the Company's Series A Junior Preferred Stock (incorporated by reference to Exhibit 3(i) to the 2001 First Quarter 10-Q; specifically, those pages attached as Exhibit A to Exhibit 3(i)).
- 4(e) Certificate of Designation of the Company relating to the Company's 9% Cumulative Preferred Stock, Series A (incorporated by reference to Exhibit 3(i) to the 2001 First Quarter 10-Q; specifically, those pages attached as Exhibit B to Exhibit 3(i)).
- 4(f) Certificate of Designation of the Company relating to the Company's Special Voting Stock (incorporated by reference to Exhibit 3(i) to the 2001 First Quarter 10-Q; specifically, those pages attached as Exhibit C to Exhibit 3(i)).
- 5 Opinion of Sidley Austin Brown & Wood LLP.
- 15 Letter re: unaudited interim financial information.
- 23(a) Consent of Sidley Austin Brown & Wood LLP (included as part of Exhibit 5).
- 23(b) Consent of Deloitte & Touche LLP.
- 24 Power of Attorney (included on page 5).

Item 9. Undertakings.

The undersigned registrant hereby undertakes:

(a) (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the

effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-8 and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the SEC by the registrant pursuant to Section 13 or 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at the time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) That, for the purpose of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act, that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at the time shall be deemed to be the initial bona fide offering hereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions referred to in Item 6 of this registration statement, or otherwise, the registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by a controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in The City of New York and State of New York on the 5th day of July, 2001.

MERRILL LYNCH & CO., INC.

By: /s/ David H. Komansky

David H. Komansky
(Chairman of the Board, Chief
Executive Officer and Director)

Each person whose signature appears below appoints David H. Komansky, Thomas H. Patrick and Stephen L. Hammerman individually as true and lawful attorneys-in-fact and agents, with full power of substitution to sign any amendments (including post-effective amendments) to this Registration Statement and to each Registration Statement amended hereby, and to file the same, with all exhibits and other related documents, with the Securities and Exchange Commission, with full power and authority to perform any necessary or appropriate act in connection with the amendment(s).

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on the 5th day of July, 2001.

Signature

Title

/s/ David H. Komansky ----- (David H. Komansky)	Chairman of the Board, Chief Executive Officer and Director
/s/ Thomas H. Patrick ----- (Thomas H. Patrick)	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
/s/ Ahmass L. Fakahany ----- (Ahmass L. Fakahany)	Senior Vice President and Controller (Principal Accounting Officer)
/s/ W.H. Clark ----- (W.H. Clark)	Director
/s/ Jill K. Conway ----- (Jill K. Conway)	Director
/s/ Stephen L. Hammerman ----- (Stephen L. Hammerman)	Director
/s/ George B. Harvey ----- (George B. Harvey)	Director
/s/ Robert P. Luciano ----- (Robert P. Luciano)	Director
/s/ Heinz-Joachim Neuburger ----- (Heinz-Joachim Neuburger)	Director
/s/ David K. Newbigging ----- (David K. Newbigging)	Director
/s/ Aulana L. Peters ----- (Aulana L. Peters)	Director
/s/ John J. Phelan, Jr. ----- (John J. Phelan, Jr.)	Director

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Exhibit Index

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4(e)	Certificate of Designation of the Company relating to the Company's 9% Cumulative Preferred Stock, Series A (incorporated by reference to Exhibit 3(i) to the 2001 First Quarter 10-Q; specifically, those pages attached as Exhibit B to Exhibit 3(i)).
4(f)	Certificate of Designation of the Company relating to the Company's Special Voting Stock (incorporated by reference to Exhibit 3(i) to the 2001 First Quarter 10-Q; specifically, those pages attached as Exhibit C to Exhibit

3(i)).

*5 Opinion of Sidley Austin Brown & Wood LLP.

*15 Letter re: unaudited interim financial information.

*23(a) Consent of Sidley Austin Brown & Wood LLP (included as part of Exhibit 5).

*23(b) Consent of Deloitte & Touche LLP.

*24 Power of Attorney (included on page 5).

* Filed herewith.

July 5, 2001

Merrill Lynch & Co., Inc.
4 World Financial Center
New York, New York 10080

Dear Sirs:

We have acted as counsel for Merrill Lynch & Co., Inc., a Delaware corporation (the "Company"), in connection with the proposed filing with the Securities and Exchange Commission expected to be made on or about July 5, 2001 under the Securities Act of 1933, as amended, of a Registration Statement on Form S-8 (the "Registration Statement") for the purpose of registering 25,000,000 shares of Common Stock, par value \$1.33 1/3 per share (including Preferred Stock Purchase Rights) (the "Common Stock") of Merrill Lynch & Co., Inc. that may be sold in connection with the Merrill Lynch & Co., Inc. 1986 Employee Stock Purchase Plan (the "Plan"). In such capacity, we have examined the Restated Certificate of Incorporation and By-Laws of the Company, the Plan, and such other documents of the Company as we have deemed necessary or appropriate for the purposes of the opinion expressed herein.

Based upon the foregoing, we advise you that, in our opinion, the shares of Common Stock sold in connection with the Plan will be legally issued, fully paid and nonassessable.

We consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of our name wherever appearing in the Registration Statement and any amendment thereto.

Very truly yours,

/s/ Sidley Austin Brown & Wood LLP

July 5, 2001

Merrill Lynch & Co., Inc.
4 World Financial Center
New York, NY 10080

We have made a review, in accordance with standards established by the American Institute of Certified Public Accountants, of the unaudited interim condensed consolidated financial information of Merrill Lynch & Co., Inc. and subsidiaries ("Merrill Lynch") as of March 30, 2001 and for the three-month periods ended March 30, 2001 and March 31, 2000, as indicated in our report dated May 11, 2001; because we did not perform an audit, we expressed no opinion on that information.

We are aware that such report referred to above, which is included in your Quarterly Reports on Form 10-Q for the quarter ended March 30, 2001, is incorporated by reference in this Registration Statement.

We are also aware that the aforementioned report, pursuant to Rule 436(c) under the Securities Act of 1933, is not considered a part of the Registration Statement prepared or certified by an accountant or a report prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

/s/ Deloitte & Touche LLP

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of Merrill Lynch & Co., Inc. on Form S-8 related to the 1986 Employee Stock Purchase Plan of our reports dated February 26, 2001, included or incorporated by reference in the Annual Report on Form 10-K of Merrill Lynch & Co., Inc. and subsidiaries for the year ended December 29, 2000.

July 5, 2001

/s/ Deloitte & Touche LLP