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November 2, 2006

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Office of Filings and Information Services Filer Support #2 Room #2531 100 F Street, N.E. Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Merrill Lynch & Co., Inc. (the Registrant) a copy of the Company's Registration Statement on Form 8-A for the registration of the following security:

Strategic Return Notes Linked to the Select Ten Index

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard'A. Mikaliunas