



Beth A. Kleiman Vice President Capital Markets

American Stock Exchange 86 Trinity Place New York, NY 10006-1872 T 212 306 1460 F 212 305 2066 beth.kleiman@amex.com



September 28, 2007

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

001-07182-CETTAMX

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:

Accelerated Return NotesSM Linked to the PHLX Gold & Silver SectorSM Index due December 3, 2008

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.

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Sincerely,

Beth A. Kleiman

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