



**AMERICAN  
STOCK EXCHANGE®**  
Equities Options ETFs



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Received SEC  
MAY 05 2008  
Washington, DC 20549

May 5, 2008

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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

**PROCESSED**  
*J* MAY 21 2008  
**THOMSON REUTERS**

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 Notes<sup>SM</sup> Linked to the Nikkei 225<sup>®</sup> Index due June 26, 2009**

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,

*Beth A. Kleiman*

Beth A. Kleiman

**END**