



**AMERICAN
STOCK EXCHANGE®**
Equities Options ETFs



08045181

Beth A. Kleiman
Vice President
Capital Markets

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

Received SEC
MAY 0-5 2008
Washington, DC 20549

CERT Amx

1-07182

May 5, 2008

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 Accelerated Redemption SecuritiesSM Linked to the S&P 500[®] Index
due May 4, 2010**

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

PROCESSED

MAY 21 2008

THOMSON REUTERS

END