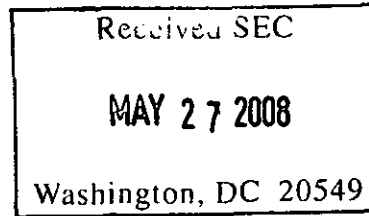




**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



Beth A. Kleiman
Vice President
Capital Markets

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



08048450

May 27, 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

CERTAMX
001-07182

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:

**STEP Income SecuritiesSM Due June 4, 2009 Linked to the common stock of
Qualcomm Incorporated**

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
JUN 02 2008
THOMSON REUTERS

END