

# NYSE Regulation

Received SEC
SEP 08 2008
Washington, DC 20549

**VIA FACSIMILE AND U.S. MAIL**

September 8, 2008

Ms. Velma Smith, Branch Chief  
 Branch of Filer Support 2, Mailstop 1-4  
 Securities and Exchange Commission  
 450 Fifth Street, N.W., Room #1004  
 Washington, D.C. 20549



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THOMSON REUTERS

Re: Merrill Lynch & Co., Inc.—Original Listing

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on September 2, 2008) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Bear Market Strategic Accelerated Redemption Securities Linked to the Dow Jones U.S.  
 Real Estate Index due March 2, 2010

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the self-addressed envelope. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Manager, Listing Compliance

Enclosure

END