

NYSE Regulation

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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

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"):

Accelerated Return Bear Notes Linked to the S&P 500 Index due October 30, 2009

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

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END