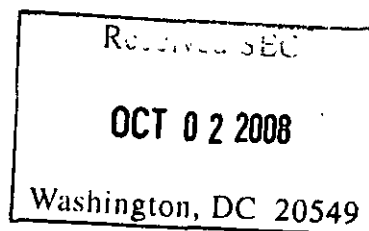




# NYSE Regulation

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

October 2, 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



08060185

CERTPAC  
001-07182

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

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on September 23, 2008) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Capped Leverage Index Return Notes Linked to the S&P 500 Index  
due April 5, 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

PROCESSED  
3 OCT 10 2008  
THOMSON REUTERS

END