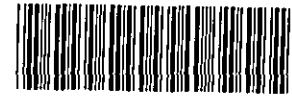




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VIA FACSIMILE AND U.S. MAIL

October 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

Received SEC

OCT 08 2008

Washington, DC 20549

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

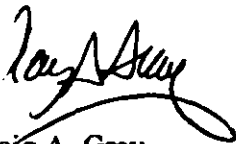
Dear Ms. Smith:

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 security for listing on NYSE Arca, Inc. ("Exchange"):

**Accelerated Return Bear Market Notes Linked to the Russell 2000 Index
due November 25, 2009**

The Exchange requests acceleration of registration of this security 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

PROCESSED

J OCT 15 2008

THOMSON REUTERS

END