

NYSE Regulation

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Washington, DC 20549

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VIA FACSIMILE AND U.S. MAIL
December 4, 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 December 3, 2008) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

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

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance

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END