

(To Prospectus Supplement and Prospectus dated November 26, 2003)  
Pricing Supplement Number: 2355

Merrill Lynch & Co., Inc.  
Medium-Term Notes, Series C  
Due Nine Months or More from Date of Issue

Floating Rate Notes

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<CAPTION>

<S>	<C>	<C>	<C>
Principal Amount:	\$218,000,000	Original Issue Date:	January 30, 2004
CUSIP Number:	59018YSS1	Stated Maturity Date:	January 31, 2005
Issue Price:	100%		

Interest Calculation:

Day Count Convention:

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 Regular Floating Rate Note  
 Inverse Floating Rate Note  
(Fixed Interest Rate):

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 Actual/360  
 30/360  
 Actual/Actual

Interest Rate Basis:

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 LIBOR  
 CMT Rate  
 Prime Rate  
 Federal Funds Rate  
 Treasury Rate

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 Commercial Paper Rate  
 Eleventh District Cost of Funds Rate  
 CD Rate  
 Other (see attached)

Designated CMT Page:

Designated LIBOR Page:

CMT Moneyline Telerate Page:

LIBOR Moneyline Telerate Page: 3750  
LIBOR Reuters Page:

Index Maturity: Three Months Minimum Interest Rate: Not Applicable

Spread: -0.0600% Maximum Interest Rate: Not Applicable

Initial Interest Rate: Calculated as if the Original Issue Date was an Interest Reset Date Spread Multiplier: Not Applicable

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Interest Reset Dates:	Quarterly, on the final business day of April, July, October and January, commencing on April 30, 2004 subject to modified following Business Day convention.

Interest Payment Dates:	Quarterly, on the final business day of April, July, October and January, commencing on April 30, 2004 subject to modified following Business Day convention.
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Repayment at the Option of the Holder: The Notes cannot be repaid prior to the Stated Maturity Date.

Redemption at the Option of the Company: The Notes cannot be redeemed prior to the Stated Maturity Date.

Form: The Notes are being issued in fully registered book-entry form.

Trustee: JPMorgan Chase Bank

Underwriters: Merrill Lynch, Pierce, Fenner & Smith Incorporated ("MLPF&S"), HSBC Securities (USA) Inc. and Wells Fargo Brokerage Services, LLC (the "Underwriters"), are acting as principals in this transaction. MLPF&S is acting as the Lead Underwriter.

Pursuant to an agreement, dated January 26, 2004 (the "Agreement"), between Merrill Lynch & Co., Inc. (the "Company") and the Underwriters, the Company has agreed to sell to each of

the Underwriters and each of the Underwriters has severally and not jointly agreed to purchase the principal amount of Notes set forth opposite its name below:

Underwriters

Principal Amount of the Notes

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Merrill Lynch, Pierce, Fenner & Smith Incorporated	\$213,640,000
HSBC Securities (USA) Inc.	\$2,180,000
Wells Fargo Brokerage Services, LLC	\$2,180,000
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Total	\$218,000,000

Pursuant to the Agreement, the obligations of the Underwriters are subject to certain conditions and the Underwriters are committed to take and pay for all of the Notes, if any are taken.

The Underwriters have advised the Company that they propose initially to offer all or part of the Notes directly to the public at the Issue Price listed above. After the initial public offering, the Issue Price may be changed.

The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under the Securities Act of 1933, as amended.

Underwriting Discount: 0.0750%

Dated: January 26, 2004

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