UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 25

NOTIFICATION OF REMOVAL FROM LISTING AND/OR REGISTRATION UNDER SECTION 12(b) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number 001-7182

Issuer:	MERRILL LYNCH & CO INC			
Exchang	e: AMERICAN STOCK EXCHANGE LLC			
(Exact name of Issuer as specified in its charter, and name of Exchange where security is listed and/or registered)				
Address:	4 World Financial Center			
	New York NEW YORK 10080			
Telephone numb	per: (212) 449-1000			
(Address, including zip code, and telephone number, including area code, of Issuer's principal executive offices)				
Accelerated Return Notes Linked to S&P 500 Index, maturing April 18, 2008				

(Description of class of securities)

Please place an X in the box to designate the rule provision relied upon to strike the class of securities from listing and registration:

17 CFR 240.12d2-2(a)(1)

7 17 CFR 240.12d2-2(a)(2)

T17 CFR 240.12d2-2(a)(3)

T7 CFR 240.12d2-2(a)(4)

 \square Pursuant to 17 CFR 240.12d2-2(b), the Exchange has complied with its rules to strike the class of securities from listing and/or withdraw registration on the Exchange. ¹

□ Pursuant to 17 CFR 240.12d2-2(c), the Issuer has complied with its rules of the Exchange and the requirements of 17 CFR 240.12d-2(c) governing the voluntary withdrawal of the class of securities from listing and registration on the Exchange.

Pursuant to the requirements fo the Securities Exchange Act of 1934, AMERICAN STOCK EXCHANGE LLC certifies that it has reasonable grounds to believe that it meets all of the requirements for filing the Form 25 and has caused this notification to be signed on its behalf by the undersigned duly authorized person.

2008-04-21	Ву	Kerri L. Ramirez	Manager, Corporate Actions and Proxy Rulings
Date		Name	Title

1 Form 25 and attached Notice will be considered compliance with the provisions of 17 CFR 240.19d-1 as applicable. See General Instructions.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

NOTIFICATION OF THE REMOVAL FROM LISTING AND REGISTRATION OF THE STATED SECURITIES

The American Stock Exchange LLC hereby notifies the SEC of its intention to remove the entire class of the stated securities from listing and registration on the Exchange at the opening of business on May 1, 2008, pursuant to the provisions of Rule 12d2-2 (a). 17CFR240.12d2-2(a) (2)

The removal of Merrill Lynch & Co., Inc. Accelerated Return Notes Linked to S&P 500 Index, maturing April 18, 2008 is being effected because the Exchange knows or is reliably informed that the entire class of this security was redeemed or paid at maturity or retirement on April 18, 2008.

The security was suspended by the Exchange on April 21, 2008.