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August 24, 2005

Ms. Willie Mae Stroud  
 Filer Support - 2  
 Room 1004, Mail Stop 1-4  
 Office of Filing Information & Consumer Services  
 Division of Market Regulation  
 Securities and Exchange Commission  
 Judiciary Plaza  
 100 F Street, NE  
 Washington, D.C. 20549

PROCESSED  
 AUG 25 2005  
 THOMSON FINANCIAL

Dear Ms. Stroud:

This is to certify that the American Stock Exchange, (the "Exchange") received from Merrill Lynch & Co., Inc. (the Registrant) a copy of the Company's Registration Statement on Form 8-A for the registration of the following security:

***Accelerated Return Notes  
 Linked to the Nikkei 225 Index  
 Due 2006***

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas

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