

CERTNAS

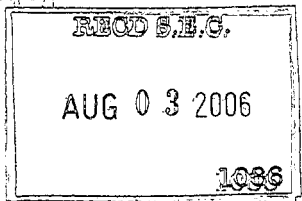
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**NASDAQ**

THE NASDAQ  
NATIONAL SECURITIES MARKET  
INCORPORATED  
1600 QUINN WALKER ROAD  
FREDERICK, MD 21704



1-7182

Gary Sundick  
Vice President  
Listings/Investigations

By Facsimile and First Class Mail

August 3, 2006

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**PROCESSED**  
**AUG 07 2006**  
**THOMSON FINANCIAL**

Dear Mr. Johnson:

This is to certify that on August 3, 2006, The Nasdaq Stock Market (the "Exchange") received from Merrill Lynch & Co., Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Accelerated Return Notes Linked to the Nasdaq-100<sup>®</sup> Index due October 9, 2007

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

*Gary Sundick*