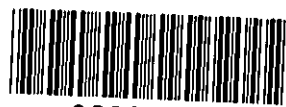


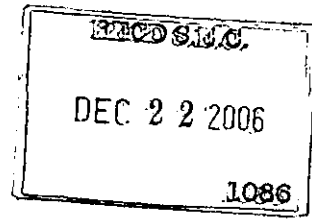
CERTAMX



AMERICAN STOCK EXCHANGE  
Equities Options ETFs



06064472



CK  
65100

Richard A. Mikaliunas  
Senior Vice President  
Capital Markets

American Stock Exchange  
85 Trinity Place  
New York, NY 10006  
T 212 306 1807  
F 212 306 2066  
richard.mikaliunas@amex.com

1-7182

December 22, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Office of Filings and Information Services  
Filer Support #2  
Room #2531  
100 F Street, N.E.  
Washington, D.C. 20549

PROCESSED  
DEC 27 2006  
B  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

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<sup>SM</sup> Linked to the Energy Select Sector Index  
due February 29, 2008*

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