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**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

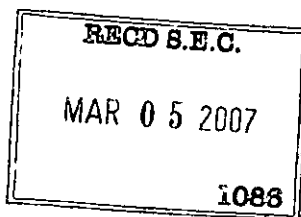


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CERTAMX



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March 5, 2007

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

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MAR 05 2007

**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:

9% Callable STock Return Income DEbt SecuritiesSM due March 5, 2009 payable on the maturity date with Best Buy Co., Inc. common stock

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

END

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