



Beth A. Kleiman Vice President Cepital Markets

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August 6, 2007

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Mr. Brian Johnson Branch Chief

Dianon Ciner

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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AUG 0 8 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:

Accelerated Return NotesSM Linked to the Nikkei 225 Index due October 9, 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,

Beth A. Kleiman

Beth a. Kleiman

END