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*1- 07182*

September 21, 2007

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH & CO., INC., Depository Shares, (Each representing a 1/40<sup>th</sup> interest in a share of 6.70% Noncumulative Perpetual Preferred Stock, Series 6), and Depository Shares, (Each representing a 1/40<sup>th</sup> interest in a share of 6.25% Noncumulative Perpetual Preferred Stock, Series 7) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 21, 2007. Tentative listing date – September 24, 2007.

Sincerely,

*[Handwritten signature]*

PROCESSED  
SEP 27 2007  
THOMSON  
FINANCIAL

END