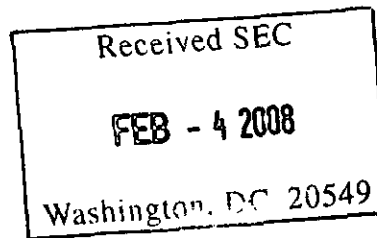




**AMERICAN
STOCK EXCHANGE®**
Equities Options ETFs



Beth A. Kleiman
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February 04, 2008

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

FEB 05 2008

**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:

11% Callable ST**ock Return Income DEbt SecuritiesSM due February 8, 2010
payable on the maturity date with The Home Depot, 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,

Beth A. Kleiman

Beth A. Kleiman

END