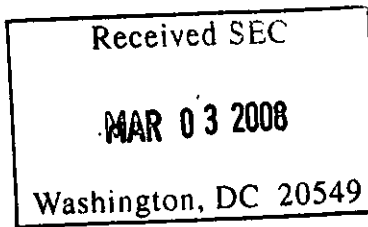




**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs



Beth A. Kleiman  
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March 3, 2008

CERTAMX  
001-07182

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

• MAR 04 2008

J. JOHNSON  
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:

**S**trategic Accelerated Redemption Securities<sup>SM</sup> **L**inked to the S&P 500<sup>®</sup> Index  
due March 8, 2010

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**