



AMERICAN STOCK EXCHANGE
Equities Options ETFs

Received SEC
MAR 28 2008
Washington, DC 20549

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March 28, 2008

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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

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:

Strategic Accelerated Redemption SecuritiesSM Linked to the Russell 2000[®] Index due April 2, 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

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