



Received SEC  
APR 25 2008  
Washington, DC 20549

Beth A. Kleiman  
Vice President  
Capital Markets

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April 25, 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

Dear Mr. Johnson:

PROCESSED  
MAY 14 2008  
THOMSON REUTERS

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 STock Return Income DEbt Securities<sup>SM</sup> due April 28, 2009  
payable on the maturity date with Cisco Systems, 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,

A handwritten signature in cursive script that reads 'Beth A. Kleiman'.

Beth A. Kleiman

END