



**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs



08045182

Beth A. Kleiman  
Vice President  
Capital Markets

American Stock Exchange  
86 Trinity Place  
New York, NY 10006-1872  
T 212 306 1460  
F 212 306 2066  
beth.kleiman@amex.com

*CertAmx*

Received SEC  
  
MAY 05 2008  
  
Washington, DC 20549

*1-07182*

May 5, 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**

*J* MAY 21 2008  
**THOMSON REUTERS**

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:

**Bear Market Strategic Accelerated Redemption Securities<sup>SM</sup>  
Linked to the PHLX Housing Sector<sup>SM</sup> Index due November 3, 2009**

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**