

NYSE Regulation

Received SEC
 SEP 08 2008
 Washington, DC 20549

VIA FACSIMILE AND U.S. MAIL
 September 8, 2008

Ms. Velma Smith, Branch Chief
 Branch of Filer Support 2, Mailstop 1-4
 Securities and Exchange Commission
 450 Fifth Street, N.W., Room #1004
 Washington, D.C. 20549



08060152

CERTAC
001-07182

Re: Merrill Lynch & Co., Inc.—Original Listing

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on September 2, 2008) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Capped Leveraged Index Return Notes Linked to the S&P 500 Index due February 26, 2010

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the self-addressed envelope. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
 Manager, Listing Compliance

Enclosure

PROCESSED
 SEP 12 2008
 THOMSON REUTERS

END