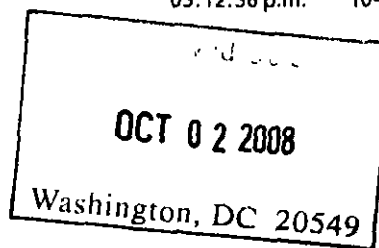




NYSE Regulation



VIA FACSIMILE AND U.S. MAIL

October 2, 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



08060184

CERTFAC
001-07182

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

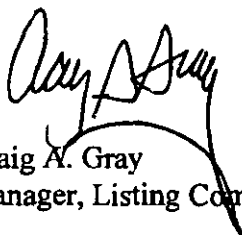
Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on September 23, 2008) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Strategic Accelerated Redemption Securities Linked to the S&P 500 Index
due October 5, 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

OCT 10 2008

THOMSON REUTERS

END