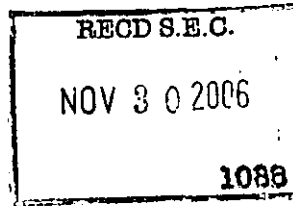


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Richard A. Mikaliunas  
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 Capital Markets

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November 30, 2006

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

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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:

*Accelerated Return Notes Linked to the Dow Jones Industrial Average due March 2008*

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,

Richard A. Mikaliunas

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