



Richard A. Mikaliunas
 Senior Vice President
 Capital Markets

American Stock Exchange
 86 Trinity Place
 New York, NY 10006
 T 212 306 1807
 F 212 306 2066
 richard.mikaliunas@amex.com

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February 1, 2007

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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THOMSON
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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 NotesSM Linked to the S&P 500 Index due April 7, 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