



Beth A. Kleiman Vice President Capital Markets

American Stock Exchange 86 Trinity Place New York, NY 10006-1872 T 212 306 1460 F 212 308 2066 beth kleiman@amex.com

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August 30, 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 FINANCIAL

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<sup>SM</sup> Linked to the Russell 2000<sup>®</sup> Index due November 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,

Beth A. Kleiman

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