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Beth A. Klelman Vice President Capital Markets

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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

**PROCESSED** 

SEP 0 5 2007 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:

12% Callable STock Return Income DEbt Securities<sup>SM</sup> due September 4, 2009 payable on the maturity date with Apple Inc. common stock

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

END