

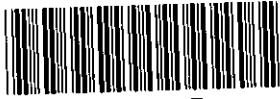


**AMERICAN STOCK EXCHANGE**  
Equities Options ETFs

PROCESSED  
DEC 04 2007

Beth A. Kleiman  
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07082295

December 04, 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

CECTAMX  
001-07182

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:

**Strategic Return Notes<sup>®</sup> Linked to the Merrill Lynch Factor Model<sup>SM</sup>  
due December 6, 2012**

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*

Beth A. Kleiman

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DEC 10 2007

THOMSON  
FINANCIAL

END