

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 2, 2006

Mr. Richard C. Henriques, Jr.  
Vice President, Controller and Principal Accounting Officer  
Merck & Co., Inc.  
One Merck Drive  
Whitehouse Station, NJ 08889-0100

**Re: Merck & Co., Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed on March 13, 2006**  
**File No. 001-03305**

Dear Mr. Henriques:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief