



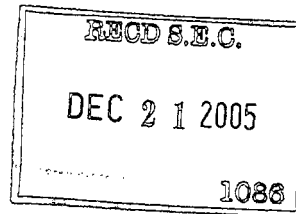
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December 21, 2005

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



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 Bear Market Notes  
Linked to the Performance of the PHLX Housing Sector Index***

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.

**PROCESSED**

**DEC 22 2005**

**THOMSON  
FINANCIAL**

Sincerely,

Richard A. Mikaliunas