



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 29, 2010

John Marciano  
Vice President  
Merrill Lynch Depositor, Inc.  
One Bryant Park  
New York, NY 10036

**Re: PPLUS Trust Series RRD-1  
PPLUS Trust Series GSC-4  
PPLUS Trust Series LTD-1  
PPLUS Trust Series EQ-1  
Form 10-K for the fiscal year ended December 31, 2009  
Filed March 30, 2010  
File No. 001-32824; 001-32838; 001-32854; 001-33538**

Dear Mr. Marciano:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Julie F. Rizzo  
Attorney-Advisor