

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