

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 16, 2008

Mr. Richard T. Clark  
Chairman, President and Chief Executive Officer  
One Merck Drive  
Whitehouse Station, NJ 08889-0100

**Re: Merck & Co., Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed February 28, 2008**  
**File No. 001-03305**

Dear Mr. Clark:

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

Sincerely,

Jeffrey Riedler  
Assistant Director