

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 8, 2009

Mr. Richard T. Clark  
Chairman, President and Chief Executive Officer  
Merck & Co., Inc.  
One Merck Drive  
Whitehouse Station, N.J. 08889-0100

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

Dear Mr. Clark:

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief