



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

October 20, 2006

Jeffrey N. Edwards
Senior Vice President and Chief Financial Officer
Merrill Lynch & Co., Inc.
4 World Financial Center
New York, New York 10080

Re: Merrill Lynch & Co., Inc.
Form 10-K for the Fiscal Year Ended December 30, 2005
Forms 10-Q for the Fiscal Quarters Ended June 30, 2006 and March
31, 2006
File No. 1-07182

Dear Mr. Edwards:

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

Sincerely,

Sharon Blume
Reviewing Accountant