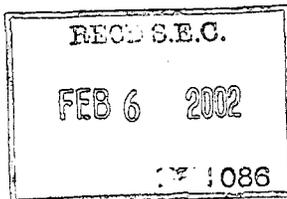




1-13971

February 6, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Merrill Lynch Depositor, Inc., Preferred PLUS 8.00% Trust Certificates Series BLC-2 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 6, 2002. Tentative listing date – Not yet determined.

Sincerely,

Paras Madho

PROCESSED

FEB 07 2002

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FINANCIAL P