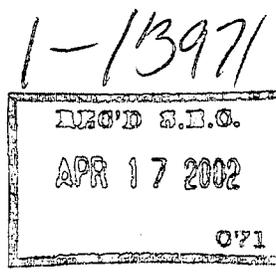


tel: 212.656.5026  
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pmadho@nyse.com



April 17, 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

PROCESSED  
MAY 08 2002  
THOMSON  
FINANCIAL

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 Class A 7.65% Trust Certificates Series ELP-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 17, 2002. Tentative listing date – April 19, 2002.

Sincerely,