

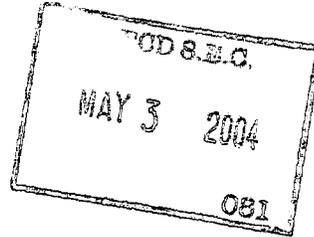
Cert NYS



1-32153



May 3, 2004



Mr. Brian Johnson
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 10 2004

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MERRILL LYNCH DEPOSITOR, INC., PPLUS Class A 6.25% Trust Certificates Series GSC-1 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 3, 2004. Tentative listing date - May 6, 2004.

Sincerely,