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NYSE

January 27, 2005

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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

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 6.70% Trust Certificates Series LMG-4 (the "Certificates") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 27, 2005. Tentative listing date - Not yet determined.

Sincerely,

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