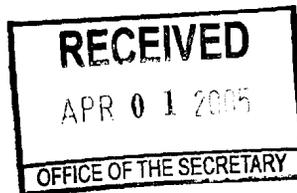


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Merck & Co., Inc.
One Merck Drive
P.O. Box 100
Whitehouse Station NJ 08889-0100



4-497



March 31, 2005

Mr. Jonathan G. Katz
Secretary Securities and Exchange Commission
450 Fifth Street NW
Washington, DC 20549

Re: Feedback on Experiences in Implementing Section 404 of the Sarbanes-Oxley Act of 2002

Dear Mr. Katz:

Merck & Co., Inc. is a New Jersey based corporation with its principal place of business at One Merck Drive, P.O. Box 100, Whitehouse Station, New Jersey 08889-0100. The Company is a global research-driven pharmaceutical organization that discovers, develops, manufactures and markets a broad range of innovative products to improve human and animal health, directly and through its joint ventures. We are pleased to respond to the request for feedback by the Securities and Exchange Commission (the "Commission") on implementing and evaluating the new internal control requirements under Section 404 of the Sarbanes-Oxley Act of 2002 (S404).

We acknowledge implementation of Section 404 produced benefits, enabling future improvements in financial reporting processes and controls. It is unclear; however, if the initial costs will be recouped by the Company. On the positive side, S404 resulted in a greater awareness of internal controls over financial reporting. We made improvements to internal controls accordingly. However, we invested considerable time and resources (over 200,000 internal hours) to achieve year-one compliance. We recognize that some of the effort resulted from evolving rules and unclear guidance during this start-up period and that the corresponding inefficiencies will not be repeated going forward. The majority of the efforts, however, encompassed development of a sustainable infrastructure to support the requirements, including developing detailed documentation; establishing S404 procedures, tools and technology; and providing associated training. These efforts surpassed what anyone could have anticipated. Consequently, we believe that there are opportunities to make the ongoing process fundamentally more efficient and effective, as outlined below:

- Decrease emphasis on producing detailed documentation. The danger of being buried in the details is the risk of losing sight of the bigger, systemic issues.
- Provide flexibility to focus more sharply on higher risk areas, with less effort in other areas. Specifically, eliminate the technical requirements as to required coverage levels for documentation and testing. Companies, in conjunction with their external auditors, are in the best position to determine appropriate scoping. This would also accommodate the concept of rotational testing and a more focused risk approach.

- Exclude material fourth quarter changes (such as wide-scale systems implementations and major process improvement initiatives) from the annual management report on internal control over financial reporting, similar to the exception granted for material purchase business combinations. Change is an integral part of doing business, and the current rules tend to impose on the way companies make prudent economic and operational decisions.

Additionally, we believe there is an opportunity for more collaborative standard setting. 2004 was characterized by evolving rules and interpretations. It would be helpful for the SEC to provide more guidance to registrants on S404, so as to balance requirements driven by the PCAOB and external auditors.

Thank you for the opportunity to provide feedback on experiences in implementing Section 404 of the Sarbanes-Oxley Act of 2002. We would be pleased to discuss our views with you at your convenience.

Sincerely,



Richard C. Henriques
Vice President, Controller
Merck & Co., Inc.



John Canan,
Vice President, Corporate Audit Services
Merck & Co., Inc.