

Clerk of the House of Representatives - Secretary of the Senate
 Legislative Resource Center - Office of Public Records
 B-106 Cannon Building - 232 Hart Building
 Washington, DC 20515 - Washington, DC 20510

SECRETARY
 06 JAN -9

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name Seward & Kissel LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1200 G Street, N.W., Suite 350, Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: New York State/Zip (or Country): New York 10004			
4. Contact Name Paul T. Clark, Esq.	Telephone 202 737-8833	E-mail (optional) clark@sewkis.com	5. Senate ID # 34898-0006
7. Client Name <input type="checkbox"/> Self Merrill Lynch & Co., Inc.			6. House ID # 31627004

TYPE OF REPORT 8. Year 2005 Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report , Termination Date 9/1/2005 11. No Lobbying

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center">12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> , \$ _____ <small>Income (nearest \$20,000)</small></p> <p>Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p align="center">13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> , \$ _____ <small>Expenses (nearest \$20,000)</small></p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of c</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(c) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>
--	---

1000022407

Signature _____

00

Signature _____

Printed Name and Title _____

LD-2 (REV. 6/98)

PAI

Registrant Name Seward & Kissel LLP

Client Name Merrill Lynch & Co., Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code information as requested. Attached additional page(s) as needed.

15. General issue area code BAN (one per page)

16. Specific lobbying issues

Possible amendments to the Federal Deposit Insurance Act.

17. House(s) of Congress and Federal agencies contacted Check if None

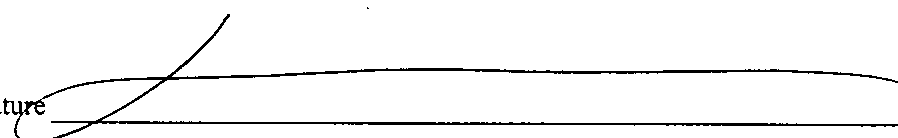
U.S. House of Representatives

U.S. Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Paul T. Clark, Esq.	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature  Date December 23, 2005

0000022408



Printed Name and Title Paul T. Clark, Esq./Partner

Form LD-2 (Rev. 6/98)

Page 2