

■ Note 17. Discontinued Operations

On August 13, 2007, Merrill Lynch announced that it will form a strategic business relationship with AEGON in the areas of insurance and investment products. As part of this relationship, Merrill Lynch had agreed to sell MLIO to AEGON for \$1.3 billion. Merrill Lynch will continue to serve the insurance needs of its clients through its core distribution and advisory capabilities. The sale of MLIO was completed in the fourth quarter of 2007 and resulted in an after-tax gain of \$314 million. The gain along with the financial results of MLIO, have been reported within discontinued operations for all periods presented and the assets and liabilities were not considered material for separate presentation. Merrill Lynch previously reported the results of MLIO in the GWM business segment.

On December 24, 2007 Merrill Lynch announced that it had reached an agreement with GE Capital to sell Merrill Lynch Capital, a wholly-owned middle-market commercial finance business. The sale includes substantially all of Merrill Lynch Capital's operations, including its commercial real estate division. This transaction closed on February 4, 2008. Merrill Lynch has included results of Merrill Lynch Capital within discontinued operations for all periods presented and the assets and liabilities were not considered material for separate presentation. Merrill Lynch previously reported results of Merrill Lynch Capital in the GMI business segment.

Certain financial information included in discontinued operations on Merrill Lynch's Consolidated Statements of (Loss)/Earnings is shown below:

(DOLLARS IN MILLIONS)	2007	2006	2005
Total revenues, net of interest expense	\$ 1,542	\$ 878	\$ 745
Earnings before income taxes	1,397	614	470
Income taxes	537	214	149
Net earnings from discontinued operations	\$ 860	\$ 402	\$ 301

The following assets and liabilities related to discontinued operations are recorded on Merrill Lynch's Consolidated Balance Sheets as of December 28, 2007 and December 29, 2006:

(DOLLARS IN MILLIONS)	2007	2006
Assets:		
Separate accounts assets	\$ —	\$ 12,312
Loans, notes and mortgages	12,995	11,327
Other assets	332	3,709
Total Assets	\$ 13,327	\$ 27,348
Liabilities:		
Separate accounts liabilities	\$ —	\$ 12,312
Other payables	487	3,268
Total Liabilities	\$ 487	\$ 15,580

■ Note 18. BlackRock Merger

On September 29, 2004, Merrill Lynch completed the merger of its MLIM business with BlackRock. In connection with the BlackRock merger, Merrill Lynch received 65 million BlackRock common and preferred shares and owns a 45% voting interest and approximately half of the economic interest of the combined company. At the completion of the BlackRock merger, Merrill Lynch recognized a pre-tax gain of \$2.0 billion, along with related non-interest expenses of \$202 million for a total after-tax net benefit of \$1.1 billion. Merrill Lynch's investment in BlackRock is included in investment securities on the Consolidated Balance Sheet and has been included in the GWM segment subsequent to the merger. Additionally, in connection with the BlackRock merger, the goodwill associated with the MLIM business was derecognized on the Consolidated Balance Sheet as of September 29, 2004. Merrill Lynch accounts for its investment in BlackRock under the equity method of accounting and records its share of BlackRock's earnings, net of expenses and taxes, in earnings from equity method investments on the Consolidated Statements of (Loss)/Earnings.

Merrill Lynch 20report

Katrin Zwirgmaier



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