

FIRST TRUST/ABERDEEN GLOBAL OPPORTUNITY INCOME FUND

Form CORRESP

November 19, 2004

Global Markets & Investment Banking

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New York, New York 10080

212-449-6500

[GRAPHIC OMITTED]
[MERRILL LYNCH LOGO]

November 19, 2004

Mr. Christian T. Sandoe
Securities and Exchange Commission
Division of Investment Management
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: First Trust/Aberdeen Global Opportunity Income Fund (the "Fund")
Form N-2 Registration Statement No. 333-119081
Investment Company Act File No. 811-21636

Dear Mr. Sandoe:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Securities Act"), we, on behalf of the several underwriters, wish to advise you that distribution of the amended Registration Statement, Form N-2 as filed on October 25, 2004, and Preliminary Prospectus dated October 25, 2004, were or will be distributed during the period of October 25, 2004 through November 23, 2004, as follows: approximately 70,000 copies of the Preliminary Prospectus and a limited number of Registration Statements have or will be sent to underwriters, dealers and institutions.

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, the undersigned, on behalf of the underwriters of the offering of common shares of beneficial interest of the Fund, hereby joins in the request of the Fund for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 1:30 p.m., Eastern Daylight Time, on November 23, 2004, or as soon as possible thereafter.

Very truly yours,

MERRILL LYNCH & CO.
MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

/s/ Hugh H. Haynes

Name: Hugh H. Haynes
Title: Authorized Signatory