

Mail Stop 4561

October 18, 2007

VIA U.S. MAIL

Lee Horwitz
CFO
Morgan Stanley Spectrum Select L.P.
Demeter Management Corporation
330 Madison Avenue, 8th Floor
New York, NY 10017

**Re: Morgan Stanley Spectrum Select L.P.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 8, 2007
Form 10-Qs for Quarterly Periods Ended March 31, 2007
and June 30, 2007
Filed May 14, 2007 and August 10, 2007, respectively
File No. 000-19511**

Dear Mr. Horwitz:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief