

Mail Stop 4561

February 24, 2010

VIA U.S. MAIL AND FAX 212-507-3961

Paul C. Wirth
Finance Director and Controller
Morgan Stanley
1585 Broadway
New York, NY 10036

**Re: Morgan Stanley
Form 10-K for Fiscal Year Ended
November 30, 2008
Filed January 29, 2009
Proxy Statement
Filed March 20, 2009
File No. 001-11758**

Dear Mr. Wirth:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Robert Telewicz
Senior Staff Accountant