



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



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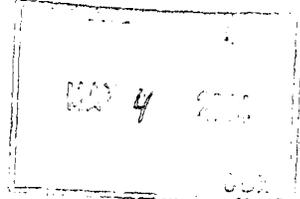
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May 4, 2004

Ms. Willie Mae Stroud
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Room 1004, Mail Stop 1-4
Office of Filing Information & Consumer Services
Division of Market Regulation
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



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FINANCIAL

Dear Ms. Stroud:

This is to certify that the American Stock Exchange,(the "Exchange") received from Morgan Stanley (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Global Medium-Term Notes, Series C
10% Stock Participation Accreting Redemption Quarterly-pay Securities
"SPARQS[®]"
Mandatorily Exchangeable for the Common Stock of Jetblue Airways Corporation
Due June 15, 2005

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas