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April 27, 2007

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Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

**PROCESSED**

**MAY 04 2007**

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**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MORGAN STANLEY CAPITAL TRUST VII, Capital Securities (and the Guarantee with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 27, 2007. Tentative listing date - Not yet determined.

Sincerely,

*Pras Madhu*

**END**