DAVID H. SIDWELL Executive Vice President and Chief Financial Officer Morgan Stanley

David Sidwell was named Chief Financial Officer, effective March 22 of 2004. Mr. Sidwell was previously with JPMorgan Chase, where he was the chief financial officer of its investment bank.

Mr. Sidwell joined JPMorgan Chase in 1984. He was the Controller of JPMorgan before its merger with Chase. Prior to that he spent nine years with Pricewaterhouse Coopers, both in New York and London.

He graduated from Cambridge University in England in 1975 and is a Chartered Accountant.

Mr. Sidwell is a Trustee of the International Accounting Standards Committee Foundation. He is also a member of FEI's Committee on Corporate Reporting and Securities Industry Association.

Mr. Sidwell has in the past been a committee member of the International Accounting Standards Advisory Council Emerging Issues Task Force of FASB, Bank Administration Institute, American Bankers Association, American Institute of Certified Public Accountants Banking Committee, and New York Clearing House Association.

Mr. Sidwell is a Director of Village Care of New York and the Music-Theatre Group.

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