

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 57723 / April 28, 2008

Administrative Proceeding  
File No. 3-12907

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|                                    |   |                   |
|------------------------------------|---|-------------------|
| In the Matter of                   | : |                   |
|                                    | : |                   |
| Morgan Stanley & Co. Incorporated, | : | Order Appointing  |
|                                    | : | Tax Administrator |
| Respondent.                        | : |                   |
|                                    | : |                   |

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By order dated February 29, 2008, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-57408 authorizing the Secretary to issue orders during calendar year 2008 appointing, upon request by the Commission staff, Damasco and Associates (“Damasco”), a certified public accounting firm located in Half Moon Bay, California, as tax administrator (“Tax Administrator”) in administrative proceedings where the distribution fund may incur tax-related obligations as a Qualified Settlement Fund (“QSF”) under the Department of the Treasury Regulation § 1.468B-1(c).

On April 23, 2008, the Commission staff requested, pursuant to the Omnibus Order, the appointment of Damasco as the Tax Administrator for the QSF in the above-referenced proceeding.

Accordingly,

IT IS ORDERED that Damasco, pursuant to and in accordance with the Omnibus Order, is appointed the Tax Administrator for the QSF in the above-referenced proceeding.

For the Commission, by its Secretary, pursuant to delegated authority.

Nancy M. Morris  
Secretary