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August 1, 2008

Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: S7-11-08 – Proposed Rule – Interactive Data to Improve Financial Reporting

Dear Ms. Morris:

We are pleased to comment on the Securities and Exchange Commission's (SEC) Proposed Rule on the use of interactive data to improve financial reporting.

From our perspective within Morgan Stanley's Research department, we support the SEC's proposed rule to require registrants to submit financial data using XBRL in a phased approach. We believe that data reported in this format would aid the analyst and investor community in conducting analyses and making investment decisions. Requiring the data would ensure availability across all companies and facilitate speedy comparisons across sectors, industries, and other peer groups.

Consistency and Comparability

We agree with the SEC's proposal to limit the use of extensions and customized tagging. As far as possible, the use of a standard list of tags for face financials as well as footnotes would enable users to compare data points across companies with ease, as well as gauge the performance of a company versus its peer group.

Documents Covered

Besides the information in the face financial statements and accompanying footnotes, we believe that information conveyed through earnings releases is extremely value-added for the investor community. Requiring these data points to be tagged would enable investors and analysts to rapidly analyze the relevant data points and make timely investment decisions. In addition, providing interactive data in initial public offerings and registration statements would be beneficial.

Information Covered

We believe that the notes to the primary financial statements and supplementary schedules form an integral part of a company's filings and are crucial to an objective

analysis. Detailed tagging of key footnote data, such as stock options, pensions, executive compensation schedules, lease and debt commitments, and taxes, would provide highly valuable individual data points to analysts and investors in a format that facilitates comprehensive and efficient analysis. We think a phased approach to including footnote data will allow additional time to identify key areas of investor interest and create consistency the tagging of footnotes, thus facilitating comparisons.

We appreciate this opportunity to express our comments regarding the use of interactive data to improve financial reporting. We would be happy to discuss any of our comments with you and/or provide additional information.

Sincerely,

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