

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

October 29, 2024

Sharon Yeshaya Executive Vice President and Chief Financial Officer Morgan Stanley 1585 Broadway New York, NY 10036

> Re: Morgan Stanley Form 10-K for the Fiscal Year Ended December 31, 2023 Form 10-Q for the Quarterly Period Ended March 31, 2024 Form 10-Q for Quarterly Period Ended June 30, 2024 Response dated October 2, 2024 File No. 001-11758

Dear Sharon Yeshaya:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance