

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 74231 / February 6, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-15982

In the Matter of

MORGAN STANLEY AND CO. LLC;  
MORGAN STANLEY ABS CAPITAL I INC.;  
and MORGAN STANLEY MORTGAGE  
CAPITAL HOLDINGS LLC,

Respondents.

ORDER APPOINTING TAX  
ADMINISTRATOR

By order dated January 17, 2013, the Commission issued the “Omnibus Order Directing the Appointment of Tax Administrator in Administrative Proceedings that Establish Distribution Funds” (“Omnibus Order”), Rel. No. 34-68683, authorizing the Secretary to issue orders during calendar years 2013-2015 appointing, upon request by the Commission staff, Damasco and Associates LLP (“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 February 4, 2015, 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.

Brent J. Fields  
Secretary