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INVESTMENT SECURITIES LLC
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Bernard L. Madoff

January 13 2006

United States Securities and Exchange Commission
Northeast Regional Office
3 World Financial Center
Room 4300
New York, NY 10281

Attn: Simona K. Suh

Re: Certain Hedge Fund Trading Practices

Dear Ms. Suh,

In response to your letter dated December 29, 2005, we are providing you with the information requested. Pursuant to Rule 83 we hereby request confidential treatment of the information (including data files) provided.

Please note that all responses' and enclosures to requests one (1) through nine (9) apply similarly to Fairfield Greenwich, Kingate and Tremont.

Requests 1, 4 & 7

- (a) enclosed
- (b) enclosed
- (c) enclosed (electronic format)
- (d) enclosed (electronic format)
- (e) enclosed (electronic format)
- (f) please see information provided in 1(a) and 1(b)
- (g) enclosed (please note that our firm does not utilize e-mail to communicate or correspond with the list of clients identified in response to questions 10 and 13. No person with responsibilities associated with these clients has an e-mail address.)
- (h) the firm does not record telephone conversations.

Requests 2, 5 & 8 - please see documents provided in response to request 1, 4 & 7

Requests 3, 6 & 9 - please see documents provided in response to request 1, 4 & 7

Request 10 - please see "Split Strike Conversion" description document.

Request 11 - please see "Split Strike Conversion" description document.

Request 12 - please see model MA2.06 concept document.

Affiliated with:
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12 Berkeley Street, Mayfair, London W1X 5AD. Tel 020-7493 6222

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MADOFF_EXHIBITS-04718

Request 13

- (a) enclosed
- (b) enclosed
- (c) enclosed
- (d) enclosed

Request 14 - N/A

Request 15 - N/A

Request 16 - please see documents labeled Request 16.

Request 17 - please see response to request 16.

Request 18 - Bernard L. Madoff Investment Securities LLC had custody of the assets in accounts identified in response to requests 1, 4, 7 and 13 during the relevant period.

Request 19 - Bernard L. Madoff Investment Securities LLC document retention policy is to comply with Rule 17a-4. There are no actual proposed or contemplated alterations or modifications or destruction of any documents responsive to request 1 through 18.

Very truly yours,



Bernard L. Madoff
Bernard L. Madoff Investment Securities LLC