

**BERNARD L. MADOFF**  
**INVESTMENT SECURITIES LLC**  
885 Third Avenue New York, NY 10022

212 230-2424  
800 334-1343  
Fax 212 486-8178

**Peter B. Madoff**

July 15, 2008

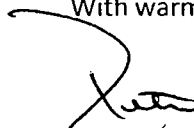
Ms. Elisse Walter  
United States Securities & Exchange Commission  
450 5<sup>th</sup> Street NW  
Washington DC 20549

Dear Elisse:

On behalf of the entire Madoff family please accept our congratulations and best wishes on your recent appointment as an SEC Commissioner. The knowledge and experience that you bring to this office will be an incredible asset to both the public investor and the financial services industry.

We look forward to working with you and your fellow commissioners and hope that you will call upon us if you think that we can be of assistance to you or your staff.

With warmest regards,



(Peter B. Madoff

**Affiliated with:**  
**Madoff Securities International Limited**  
12 Berkeley Street, Mayfair, London W1X 5AD. Tel 020-7493 6222

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