

April 26, 2006

COPY

The Honorable Christopher Cox
Chairman
Securities Exchange Commission
450 Fifth Street NW
Washington, DC 20549

12/06/06

Dear Sir,

This is sent in the event
you did not receive the
original.

Dear Sir:

Your attention is directed to a scandal of major proportion which
was executed by the investment firm Bernard L. Madoff. 885 Third
Avenue, New York, NY.

Assets well in excess of \$10 Billion owned by the late Norman F.
Levy, an ultra-wealthy long time client of the Madoff firm have
been "co-mingled" with funds controlled by the Madoff company with
gains thereon being retained by Madoff.

This action may have been taken with the knowledge and consent of
the late Norman F. Levy in an effort to "take it with him" by avoid-
ing Federal and State estate taxes on these billions of dollars.

This is an extreme example of uncontrollable greed which should be
investigated by the proper authorities.

Sincerely,

A concerned citizen

CHAIRMAN'S
CORRESPONDENCE UNIT

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