



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGIONAL OFFICE
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ROOM 4300
NEW YORK, NEW YORK 10281-1022

PREETHI KRISHNAMURTHY
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January 5, 2009

VIA EMAIL

Mauro M. Wolfe, Esq.
Dickstein Shapiro LLP
1177 Avenue of the Americas
New York, NY 10036-2714

RE: SEC v. Bernard L. Madoff, et al., 08 Civ. 10791 (LLS)

Dear Mr. Wolfe:

I write to confirm our telephone conversation this afternoon, in which you told me that you were authorized to accept and have accepted service of the Complaint in the above-referenced matter on behalf of your client, Bernard L. Madoff, and that you received a copy of the Complaint on behalf of Mr. Madoff. By signing below, please acknowledge this and the fact that you received a copy of the Complaint by e-mail on December 11, 2008 from counsel for plaintiff Securities and Exchange Commission.

Thank you for your courtesy in this matter.

Yours sincerely,

A handwritten signature in black ink, appearing to be "Preethi Krishnamurthy", written over a horizontal line.

Preethi Krishnamurthy
Senior Counsel

I HAVE BEEN AUTHORIZED BY DEFENDANT
BERNARD L. MADOFF TO ACCEPT SERVICE OF THE COMPLAINT,
HAVE ACCEPTED SERVICE OF THE COMPLAINT, AND
ACKNOWLEDGE HAVING RECEIVED A COPY OF THE COMPLAINT

This 5th day of January, 2009

By: Mauro M. Wolfe
Mauro M. Wolfe, Esq.
Dickstein Shapiro LLP
Attorney for Defendant Bernard L. Madoff