



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

OFFICE OF COMPLIANCE  
INSPECTIONS AND  
EXAMINATIONS

June 9, 2005

John M. Nee  
Assistant Regional Director  
Broker-Dealer Inspection Program  
U.S. Securities & Exchange Commission  
Northeast Regional Office  
233 Broadway, 13th Floor  
New York, New York 10279

Re: Bernard L. Madoff Investment Securities, LLC ("Madoff Securities")

Dear Mr. Nee:

In connection with our examination of Madoff Securities, we are forwarding two (2) boxes of documents, which are comprised of original documents produced by Madoff Securities and a copy of our entire work file. The following is a general description of the enclosed documents:

1. January 6, 2004 Document Request Letter to Madoff Securities;
2. January 16, 2004 Response Letter from Madoff Securities, including attachments and two (2) hard disks;
3. February 18, 2004 Document Request Letter to Madoff Securities;
4. March 1, 2004 Response Letter from Madoff Securities, including attachments;
5. February 10, 2004 Letter from Madoff Securities, including attachments and two (2) hard disks;
6. Internet-based research;
7. CRD/IARD research;
8. Internal notes and work papers; and
9. Work papers received from Mavis Kelly (IA/IC).

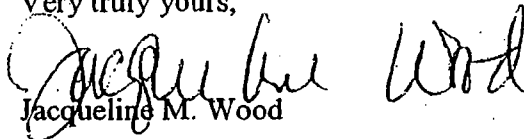
DIVISION  
EXHIBIT

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John M. Nee  
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Should you require further assistance, please feel free to contact me at (202) 551-6214 or  
Mark Donohue at [REDACTED]

Very truly yours,

  
Jacqueline M. Wood

cc: John McCarthy (w/o enclosures)  
Mark Donohue (w/o enclosures)  
Eric Swanson (w/o enclosures)