

**Office of Investor Education and Assistance**  
**Securities and Exchange Commission**  
**Washington, D.C. 20549**



**Referral**

<b>TO:</b>	<b>Region/District/Division</b>
Simona Suh	NERO

Personal Privacy

**From:** David Powers [Redacted] Specialist      **Date:** December 14, 2006  
**Approved By:** [Redacted]      **Date:** December 14, 2006

**OIEA File Number:** HO-1193524

**Reason for referral:** ...fyi only...anonymous contact raises concerns about Bernard L. Madoff Investment Securities LLC...(RE: NY-07563-A)...contact suggests that assets in excess of \$10 billion owned by long time client (the late Norman F. Levy) have been commingled with funds controlled by Madoff...

**Copies of relevant reports/correspondence are attached (Y/N):** Y

Systems Searched (Y/N)	Names Searched
NRSI      Y	Bernard L. Madoff Investment Securities LLC
EDGAR TMS      N	
CRD      Y	Bernard L. Madoff Investment Securities LLC
ACTS      N	
Lexis/Nexis      N	
Internet      N	

Modified: 01/05/2004

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

ES 11876 y  
RECEIVED  
2006 DEC 11 PM 3:34  
CHAIRMAN'S  
CORRESPONDENCE UNIT