EXHIBIT 56
<table>
<thead>
<tr>
<th>Period End</th>
<th>MA2.06</th>
<th>MA4.52</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/31/07</td>
<td>1.51076%</td>
<td>2.63524%</td>
</tr>
<tr>
<td>11/30/07</td>
<td>0.40762%</td>
<td>-0.03745%</td>
</tr>
<tr>
<td>12/31/07</td>
<td>1.09446%</td>
<td>1.48249%</td>
</tr>
<tr>
<td>01/31/08</td>
<td>0.06211%</td>
<td>0.25637%</td>
</tr>
<tr>
<td>02/29/08</td>
<td>0.53348%</td>
<td>-0.02735%</td>
</tr>
<tr>
<td>03/31/08</td>
<td>1.22576%</td>
<td>1.27639%</td>
</tr>
<tr>
<td>04/30/08</td>
<td>0.98201%</td>
<td>0.93759%</td>
</tr>
<tr>
<td>05/31/08</td>
<td>0.32549%</td>
<td>1.59365%</td>
</tr>
<tr>
<td>06/30/08</td>
<td>1.08105%</td>
<td>1.50923%</td>
</tr>
<tr>
<td>07/31/08</td>
<td>0.99994%</td>
<td>2.64826%</td>
</tr>
<tr>
<td>08/31/08</td>
<td>1.10185%</td>
<td>1.85223%</td>
</tr>
<tr>
<td>09/30/08</td>
<td>0.20874%</td>
<td>0.83196%</td>
</tr>
<tr>
<td>10/31/08</td>
<td>9.53328%</td>
<td>14.95861%</td>
</tr>
</tbody>
</table>
Would you please wire transfer ALL PROCEEDS to Citco Banking Corporation from our BBHF Emerald Ltd. a/c # at Bernard L. Madoff Investment Securities, LLC as follows:

RBC Centura
131 N. Church St.
Rocky Mount, NC 27802
ABA
Account name:
Account #:
For further credit to: AC
In the name of: BBHF Emerald Ltd.

Kind Regards,

[Signature]

Fairfield Greenwich (Bermuda) Ltd.
Erin / Erik,

Would you please send trade BBHF Emerald (account [redacted]) tickets and monthly statements to the following 3 addresses:

Fairfield Greenwich Group
Park Avenue Plaza,
55 E. 52nd St.
33rd Floor
New York, New York 10022

Fairfield Greenwich Group
12 Church Street
Suite 606
Hamilton HM12
Bermuda

OC Financial Services Inc.
1 Robert Speck Parkway, Suite 1510
Mississauga, Ontario L4Z 3M3
Canada
Attn: [redacted]

Kind Regards,

Fairfield Greenwich (Bermuda) Ltd.
EXHIBIT 57
WE HAVE THIS DAY CREDITED YOUR ACCOUNT WITH THE FOLLOWING:

CHECK WIRE

12/02/08

11,300,000.90

CLIENT'S ACCOUNT NUMBER

GREENWICH EMERALD LLC
C/O FAIRFIELD GREENWICH GROUP
55 EAST 52ND STREET 33RD FL
NEW YORK NY 10055
WE HAVE THIS DAY CREDITED YOUR ACCOUNT WITH THE FOLLOWING: CHECK WIRE

3,500,000.00

GREENWICH EMERALD LLC
C/O FAIRFIELD GREENWICH GROUP
55 EAST 52ND STREET 33RD FL
NEW YORK NY 10055

CLIENT'S ACCOUNT NUMBER

12/02/08

Confidential Treatment Requested by Fairfield Greenwich Limited
<table>
<thead>
<tr>
<th>WE</th>
<th>QUANTITY</th>
<th>CUSIP NUMBER</th>
<th>SECURITY DESCRIPTION</th>
<th>NET AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SLD</td>
<td>14,800,000</td>
<td>912795M24</td>
<td>U.S. Treasury Bill</td>
<td>14778244.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>DUE 5/28/2009</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PRICE</th>
<th>PRINCIPAL</th>
<th>COMMISSION</th>
<th>STATE TAX</th>
<th>INTEREST</th>
<th>FEE</th>
<th>MISC</th>
</tr>
</thead>
<tbody>
<tr>
<td>99.853</td>
<td>14778244.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Affiliated with:
Madoff Securities International Limited
12 Berkeley Street, Mayfair, London W1J 8DJ. Tel 020-7493 6222
Member of The London Stock Exchange
Would you please wire transfer ALL PROCEEDS to Citco Banking Corporation from our Greenwich Emerald LP a/c # at Bernard L. Madoff Investment Securities, LLC as follows:

JP Morgan Chase
ABA #
Private Banking Division
Credit T&I #
For further credit to: AC#
In the name of: Fairfield Greenwich Limited

Kind Regards,

[Signature]
Fairfield Greenwich (Bermuda) Ltd.
EXHIBIT 58
Re: McKeefry

Dan Lipton <dlipton@fggus.com>
Matthew Levinson <mlevinson@fggus.com>
Re: McKeefry
\Lipton_0008.pst\RestoredDigitalArchive

12/15/2008
21:58:52 GMT

Daniel E. Lipton
Chief Financial Officer
Fairfield Greenwich Group
(212) 319-6060

---

From: Matthew Levinson
To: Dan Lipton
Sent: Mon Dec 15 12:02:46 2008
Subject: RE: McKeefry

done. Record as distribution, guaranteed payment, loan??

---

From: Dan Lipton
Sent: Sunday, December 14, 2008 6:56 PM
To: Matthew Levinson
Subject: FW: McKeefry

Please make payment tomorrow.

Daniel Lipton
Chief Financial Officer
Fairfield Greenwich Group
(w) 212-991-5265
(f) 212-319-0450
dlipton@fggus.com <mailto:dlipton@fggus.com>
www.fggus.com <http://www.fggus.com>

---

From: Jeffrey Tucker
Sent: Sunday, December 14, 2008 6:52 PM
To: Dan Lipton
Cc: Mark McKeefry; Walter Noel; Andres Piedrahita
Subject:
Dan:

With Walter's concurrence we have agreed to Mark's request that the firm wire $1.5 million to him. Please do at your earliest convenience.

Jeffrey

This e-mail message, including any attachments, is intended only for the persons to whom it is addressed, and may contain confidential information. It is not intended as an offer or solicitation for the purchase or sale of any financial instrument. Any use, distribution, modification, copying or disclosure by any other person is strictly prohibited. If you have received this message in error please notify the sender by return e-mail and delete this message from your computer. Any data or views contained herein is based upon information available to us at this date, and is subject to change without notice, and is not warranted as to completeness or accuracy by Fairfield Greenwich Group (FGG). Any comments or statements made herein do not necessarily reflect those of FGG.
EXHIBIT 59
Mark J. McKeefry
Fairfield Greenwich Group
55 E. 52nd, 33FL
New York, NY 10055
+1 212 991 5246
mark@fggus.com <mailto:mark@fggus.com>

From: Dan Lipton
Sent: Monday, December 29, 2008 5:39 PM
To: Mark McKeefry
Cc: Jeffrey Tucker
Subject: JH payment

For completeness of our records, per our conversation, please approve the payment to Jackie Harary for $200,000 as an advance on her capital account distribution.

Thanks,
Dan

Daniel Lipton
Chief Financial Officer
FAIRFIELD GREENWICH GROUP
55 East 52nd Street, 33rd Floor, New York, NY 10055
Main: (212) 319-6060 Direct: (212) 991-5265 Main Fax: (212) 752-9520 Direct Fax: (646) 607-4088
This e-mail message, including any attachments, is intended only for the persons to whom it is addressed, and may contain confidential information. It is not intended as an offer or solicitation for the purchase or sale of any financial instrument. Any use, distribution, modification, copying or disclosure by any other person is strictly prohibited. If you have received this message in error please notify the sender by return e-mail and delete this message from your computer. Any data or views contained herein is based upon information available to us at this date, and is subject to change without notice, and is not warranted as to completeness or accuracy by Fairfield Greenwich Group ("FGG"). Any comments or statements made herein do not necessarily reflect those of FGG.
FYI - I didn’t tell Lourdes regarding your payment. She asked about you and is concerned. She will probably call you.

Daniel Lipton

Chief Financial Officer

FAIRFIELD GREENWICH GROUP

55 East 52nd Street, 33rd Floor, New York, NY 10055

Main: (212) 319-6060 Direct: (212) 991-5265 Main Fax: (212) 752-3920 Direct Fax: (646) 607-4088

www.fggus.com <http://www.fggus.com>

We just wanted to let everyone know that the Firm is not making a return of capital distribution.
before year end, but most likely will be making one before January 15th. At this time, we are waiting for some good receivables to be returned to us in order to make the distribution.

Many thanks for your patience,

Dan

Daniel Lipton
Chief Financial Officer
FAIRFIELD GREENWICH GROUP
55 East 52nd Street, 33rd Floor, New York, NY 10055

Main: (212) 319-6060 Direct: (212) 991-5265 Main Fax: (212) 752-9520 Direct Fax: (646) 607-4088
www.fggus.com <http://www.fggus.com>

This e-mail message, including any attachments, is intended only for the persons to whom it is addressed, and may contain confidential information. It is not intended as an offer or solicitation for the purchase or sale of any financial instrument. Any use, distribution, modification, copying or disclosure by any other person is strictly prohibited. If you have received this message in error please notify the sender by return e-mail and delete this message from your computer. Any data or views contained herein is based upon information available to us at this date, and is subject to change without notice, and is not warranted as to completeness or accuracy by Fairfield Greenwich Group (FGG). Any comments or statements made herein do not necessarily reflect those of FGG.
Subject: Re: Return of capital
Date: Mon, 29 Dec 2008 18:20:30 -0500
Message-ID: <96c6d42a5ec4db64bd186cc2a455c017c1fa5@excluster1-v2.fairgreengroup.com>
X-MS-Has-Attach:
To:
Return-Path:
X-OriginalArrivalTime: 29 Dec 2008 23:20:30.0595 (UTC) FILETIME=[0A8D3D30:01C96A0C]
X-IM-GUID:a8c02cb5.3.1230592901309.876377

MESSAGEID: 96c6d42a5ec4db64bd186cc2a455c017c1fa5@excluster1-v2.fairgreengroup.com
MESSAGEINDEX: 0000001193
ENTRYID: 00000000D88C4BA8989FB0448075495F77F9B43A843A2100
Hi,

My wife needs to open a brokerage account today in only her name. And I would like to transfer my munis and Treasurys into it.

please send me the forms.

thanks,

Dan

Daniel Lipton
Chief Financial Officer

FAIRFIELD GREENWICH GROUP

55 East 52nd Street, 33rd Floor, New York, NY 10055

Main: (212) 319-6060 Direct: (212) 991-5265 Main Fax: (212) 752-9520 Direct Fax: (646) 607-4088

www.fggus.com <http://www.fggus.com>

This e-mail message, including any attachments, is intended only for the persons to whom it is addressed, and may contain confidential information. It is not intended as an offer or solicitation for the purchase or sale of any financial instrument. Any use, distribution, modification, copying or disclosure by any other person is strictly prohibited. If you have received this message in error please notify the sender by return e-mail and delete this message from your computer. Any data or views contained herein is based upon information available to us at
this date, and is subject to change without notice, and is not warranted as to
completeness or accuracy by Fairfield Greenwich Group ("FGG"). Any comments
or statements made herein do not necessarily reflect those of FGG.
Hi,
My wife needs to open a brokerage account today in only her name. And I would like to transfer...
my munis and Treasurys into it.

please send me the forms.

thanks,
Dan

Daniel Lipton
Chief Financial Officer
FAIRFIELD GREENWICH GROUP
55 East 52nd Street, 33rd Floor, New York, NY 10055
Main: (212) 319-6060 Direct: (212) 991-5265 Main Fax: (212) 752-9520 Direct Fax: (646) 607-4088
www.fggus.com <http://www.fggus.com/>

This e-mail message, including any attachments, is intended only for the persons to whom it is addressed, and may contain confidential information. It is not intended as an offer or solicitation for the purchase or sale of any financial instrument. Any use, distribution, modification, copying or disclosure by any other person is strictly prohibited. If you have received this message in error please notify the sender by return e-mail and delete this message from your computer. Any data or views contained herein is based upon information available to us at this date, and is subject to change without notice, and is not warranted as to completeness or accuracy by Fairfield Greenwich Group ("FGG"). Any comments or statements made herein do not necessarily reflect those of FGG.

This message and any attachments may contain confidential or privileged information and are intended only for the use of the intended recipients of this message. If you are not the intended recipient of this message, please notify the sender by return email, and delete this and all copies of this message and any attachments from your system. Any unauthorized disclosure, use, distribution, or reproduction of this message or any attachments is prohibited and may be unlawful.

This email has been scanned by the MessageLabs Email Security System. For more information please visit http://www.messagelabs.com/email

X-Virus-Checked: Checked
X-Msg-Ref: server-10.tower-203.messagelabs.com!1229355801119482330!1
X-StarScan-Version:6.0.0; banners=,,-
EXHIBIT 61
<table>
<thead>
<tr>
<th></th>
<th>2006 (2,069)</th>
<th>2005 (2,000)</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>6,130.00</td>
<td>5,570.00</td>
<td>660.00</td>
</tr>
<tr>
<td>Sales Margin</td>
<td>9.8%</td>
<td>9.8%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cost of Goods</td>
<td>3,111.00</td>
<td>2,870.00</td>
<td>241.00</td>
</tr>
<tr>
<td>Operating Income</td>
<td>2,990.00</td>
<td>2,690.00</td>
<td>299.00</td>
</tr>
</tbody>
</table>

**Notes**

- Based on profits interests as of 3/1/06.
- For those with profits interests > 1%.
- Increased from $250 to $425 as of [T1AP].

**Guaranteed Payments / Management Bonus**

<table>
<thead>
<tr>
<th></th>
<th>2006 (2,069)</th>
<th>2005 (2,000)</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current GP</td>
<td>3,450</td>
<td>3,006</td>
<td>444.00</td>
</tr>
<tr>
<td>Net at (a)</td>
<td>3,450</td>
<td>3,006</td>
<td>444.00</td>
</tr>
</tbody>
</table>

**Subsidiary ES**

<table>
<thead>
<tr>
<th></th>
<th>2006 (2,069)</th>
<th>2005 (2,000)</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>WN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AP</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EC Roughly Neutral**

- $1.75 million transfer from N/US to ES (considered as "source") so insufficient to reduce.
- Metallic distribution are not.
- GP's are taxable to non-US shareholders (base).