

Exhibit 31

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To:	Mr. Frank DiPascali	Comany:	Bernard Madoff Investment
Fax:	+ 1 212 838 40 61	Pages:	1 (cover included)
Phone:		Date:	25 January 2000
Re:	Meeting	CC:	

☒ **Urgent** ☐ **For Review** ☐ **Please Comment** ☒ **Please Reply** ☐ **Please Recycle**

Dear Sir,

I will be in NYC from Monday Jan-31st until Thursday Feb-3rd 4pm.

I would love to have the opportunity to meet with you and Mr. Bernard Madoff in order to iron out any misunderstanding regarding Square One Fund.

Please let me know what is an appropriate time and day for you.

I look forward to meet you.

Best regards

Luc Estenne

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