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March 23, 2009

Via Electronic Mail: secretary@cftc.gov

David A. Stawick
Secretary
Commodity Futures Trading Commission
1155 21st Street, N.W.
Washington, D.C. 20581

COMMENT

Re: Acknowledgment Letters for Customer Funds and Secured Amount Funds

Dear Mr. Stawick:

The Managed Funds Association ("MFA")¹ commends the Commodity Futures Trading Commission ("Commission") for its proposed rulemaking "Acknowledgment Letters for Customer Funds and Secured Amount Funds" regarding regulations 1.20, 1.26, 30.7 and 140.91 (the "Proposed Rules").² MFA supports the Commission's rulemaking efforts and believes the Proposed Rules would provide customers with greater clarity with respect to their deposited funds.

MFA thanks the Commission staff for its hard work and diligence in drafting the Proposed Rules. If the staff has questions or comments, please do not hesitate to call Jennifer Han or the undersigned at (202) 367-1140.

Respectfully submitted,

/s/ Stuart J. Kaswell

Stuart J. Kaswell
Executive Vice President & General Counsel

¹ MFA is the voice of the global alternative investment industry. Its members are professionals in hedge funds, funds of funds and managed futures funds, as well as industry service providers. Established in 1991, MFA is the primary source of information for policy makers and the media and the leading advocate for sound business practices and industry growth. MFA members include the vast majority of the largest hedge fund groups in the world who manage a substantial portion of the approximately \$1.5 trillion invested in absolute return strategies. MFA is headquartered in Washington, D.C., with an office in New York.

² 74 Fed. Reg. 7838 (Feb. 20, 2009).