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WELLS FARGO & CO/MN  
Form SC 13G  
December 10, 2003

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

Steven Madden Ltd

-----  
(Name of Issuer)

Common Stock, \$.0001 par value

-----  
(Title of Class of Securities)

556269108

-----  
(CUSIP Number)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

13G

- 1 NAME OF REPORTING PERSON  
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)

Wells Fargo & Company  
Tax Identification No. 41-0449260

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a)   
(b)

- 3 SEC USE ONLY

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4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

5 SOLE VOTING POWER

984,847

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

6 SHARED VOTING POWER

0

7 SOLE DISPOSITIVE POWER

987,747

8 SHARED DISPOSITIVE POWER

0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

987,747

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not applicable

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.5%

12 TYPE OF REPORTING PERSON

HC

2

13G

1 NAME OF REPORTING PERSON  
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)

Benson Associates, LLC  
Federal ID No. 91-1797260

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Oregon

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	5	SOLE VOTING POWER	978,600
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6	SHARED VOTING POWER	0
	7	SOLE DISPOSITIVE POWER	981,500
	8	SHARED DISPOSITIVE POWER	0
-----			
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	981,500		
-----			
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES		
	Not applicable		
-----			
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9		
	7.4%		
-----			
12	TYPE OF REPORTING PERSON		
	IA		
-----			

3

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

SCHEDULE 13G  
Under the Securities Exchange Act of 1934

DISCLAIMER: Information in this Schedule 13G is provided solely for the purpose of complying with Sections 13(d) and 13(g) of the Act and regulations promulgated thereunder, and is not to be construed as an admission that Wells Fargo & Company or any of its subsidiaries is the beneficial owner of the securities covered by this Schedule 13G for any purpose whatsoever.

Item 1(a) Name of Issuer:

Steven Madden Ltd

Item 1(b) Address of Issuer's Principal Executive Offices:

52-16 Barnett Avenue  
Long Island City, NY 11104

Item 2(a) Name of Person Filing:

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Wells Fargo & Company  
Benson Associates, LLC

Item 2(b) Address of Principal Business Office:

1. Wells Fargo & Company  
420 Montgomery Street  
San Francisco, CA 94104
2. Benson Associates, LLC  
5335 Meadows Road, Suite 290  
Lake Oswego, Oregon 97035

Item 2(c) Citizenship:

1. Wells Fargo & Company: Delaware
2. Benson Associates, LLC: Oregon

Item 2(d) Title of Class of Securities:

Common Stock, \$.0001 par value

Item 2(e) CUSIP Number:

556269108

Item 3 The person filing is a:

1. Wells Fargo & Company: Parent Holding Company in accordance with 240.13d-1(b)(1)(ii)(G)

4

2. Benson Associates, LLC: Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940

Item 4 Ownership:

See 5-11 of each cover page. Information as of November 30, 2003.

Item 5 Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

Not applicable.

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company:

See Attachment A

Item 8 Identification and Classification of Members of the Group:

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Not Applicable

Item 9 Notice of Dissolution of Group:

Not Applicable

Item 10 Certification:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Date: December 9, 2003

WELLS FARGO & COMPANY

By: /s/ Laurel A. Holschuh  
Laurel A. Holschuh, Senior Vice President  
and Secretary

5

ATTACHMENT A

The Schedule 13G to which this attachment is appended is filed by Wells Fargo & Company on behalf of the following subsidiaries:

Benson Associates, LLC  
Wells Capital Management Incorporated  
Wells Fargo Investments, LLC

6

AGREEMENT

The undersigned hereby agree that the statement on Schedule 13G to which this Agreement is attached shall be filed by Wells Fargo & Company on its own behalf and on behalf of Benson Associates, LLC.

Dated: December 9, 2003

WELLS FARGO & COMPANY

By: /s/ Laurel A. Holschuh  
Laurel A. Holschuh, Senior Vice President  
and Secretary

BENSON ASSOCIATES, LLC

By: /s/ Mark D. Cooper  
Mark D. Cooper, Member

