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	5	SOLE VOTING POWER	
NUMBER OF SHARES		961,800	
-----			
	6	SHARED VOTING POWER	
BENEFICIALLY OWNED BY		0	
-----			
	7	SOLE DISPOSITIVE POWER	
EACH			
REPORTING PERSON		964,700	
-----			
	8	SHARED DISPOSITIVE POWER	
WITH		0	
-----			
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	964,700		
-----			
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		
	HC		
-----			
	2		
	13G		
-----			
1	NAME OF REPORTING PERSON		
	S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)		
	Wells Capital Management Incorporated		
	Federal ID No. 95-3692822		
-----			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP		(a) <input type="checkbox"/>
			(b) <input type="checkbox"/>
-----			
3	SEC USE ONLY		
-----			
4	CITIZENSHIP OR PLACE OF ORGANIZATION		
	California		
-----			
	5	SOLE VOTING POWER	
NUMBER OF SHARES		961,800	
-----			
	6	SHARED VOTING POWER	
BENEFICIALLY			

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OWNED BY	0
-----	
EACH	7 SOLE DISPOSITIVE POWER
REPORTING PERSON	964,700
-----	
WITH	8 SHARED DISPOSITIVE POWER
	0
-----	
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
	964,700
-----	
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
-----	

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

SCHEDULE 13G  
Under the Securities Exchange Act of 1934  
(Amendment No. 2)

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:

Wells Fargo & Company  
Wells Capital Management Incorporated

Item 2(b) Address of Principal Business Office:

1. Wells Fargo & Company

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420 Montgomery Street  
San Francisco, CA 94104

2. Wells Capital Management Incorporated  
525 Market Street, 10/th/ Floor  
San Francisco, CA 94105

Item 2(c) Citizenship:

1. Wells Fargo & Company: Delaware
2. Wells Capital Management Incorporated: California

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)

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2. Wells Capital Management Incorporated: Registered Investment Advisor in accordance with Regulation 13d-1(b)(1)(ii)(E)

Item 4 Ownership:

See 5-11 of each cover page. Information as of December 31, 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:

Not Applicable

Item 9 Notice of Dissolution of Group:

Not Applicable

Item 10 Certification:

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By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and 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: February 12, 2004

WELLS FARGO & COMPANY

By: /s/ Laurel A. Holschuh

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Laurel A. Holschuh, Senior Vice President  
and Secretary

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ATTACHMENT A

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

Wells Capital Management Incorporated (1)

(1) Classified as a registered investment advisor in accordance with Regulation 13d-1(b)(1)(ii)(E).

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