ETEXT ATTACHMENT

01/05/2006 18 : 29

January 5, 2006

Karen E. Trainer
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

RE: Defend America PAC (a multi candidate committee)
Identification Number: C00325993
Reference: November Monthly Report (10/01/05-10/31/05)

Dear Mrs. Trainer:

I am in receipt of your letter dated December 7, 2006 regarding the above referenced report. The expenditures made for "Food/beverages/catering", "fundraising consultant fees", "food beverage rooms" and "printing costs" were correctly reported as operating expenditures for Defend America PAC and the expenditures were not made on behalf of specifically identified federal candidates. The "printing costs" did not contain express advocacy. These expenditures were correctly reported and were necessary to conduct fundraising events for contributions to Defend America PAC.

Please do not hesitate to contact me should you need any additional information in regard to this report.

Sincerely yours,

John J. Lloyd
Treasurer