

March 31, 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:
Year End Report (12/1/2005-12/31/05)
January Monthly Report (1/1/206-1/31/2006)
February Monthly Report (2/1/06-2/28/06)

Dear Mrs. Trainer:

I am in receipt of your letter dated March 1, 2006 regarding the above referenced Year End Report. The expenditures made for "Food/beverages/catering", "fundraising consultant fees", "printing costs" and all other items show as "operating expenditures on Schedule B 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