



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

April 27, 2007

Catherine Duvall, Treasurer
Sierra Club Political Committee
85 Second Street, 2nd Floor
San Francisco, CA 94105

**Response Due Date:
May 29, 2007**

Identification Number: C00135368

Reference: Amended Year End Report (11/28/06-12/31/06), received 2/23/07

Dear Ms. Duvall:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **An adequate response must be received at the Commission by the response date noted above.** An itemization of the information needed follows:

-Schedule E supporting Line 24 of your report discloses negative entries for the receipt of apparent refund/rebates of expenditures made during this or previous reporting periods. Please be advised that the receipt of offsets to operating expenditures should be disclosed on Schedule A supporting Line 15 of the Detailed Summary Page if the vendor wrote a refund/rebate check on its account. This method of reporting would clarify for the public record the total amount of receipts and more accurately disclose the cash-on-hand amount. Please amend your report to properly disclose this activity or provide clarifying information.

-Schedule H3 of your report discloses "GOTV doorhanger - PA," "GOTV Mail WA," "GOTV Staff - Seattle," and "Sierra Club Voter Education Fund II" as the name of account(s) for transfers received from an apparent non-federal account for shared activity. Please verify if these transfers were received from a non-federal account of your committee and amend your report with any clarifying information.

-Schedule H3 of your Amended 2006 12 Day Pre-General, received 2/23/07, Amended 2006 30 Day Post-General, received 2/23/07, and Amended 2006 Year End Reports, received 2/23/07 combined disclose a

transfer(s)-in from a non-federal account(s) for "the Administrative category" which appears to exceed the permissible amount(s) indicated by your allocation ratio for this activity/event. Please be advised that transfers for allocated activity must not exceed the non-federal share of the joint disbursements and that these transfers must be made within a 70-day time period: no more than 10 days before or 60 days after payment to the vendor. 11 CFR §§106.6(e)(2) and 106.7(f)(2) Please clarify the nature of this transfer(s)-in from the non-federal account.

The Commission recommends that you immediately transfer the total excessive amount received by your federal account back to your non-federal account. Although the Commission may take further legal action concerning this prohibited activity, your prompt action will be taken into consideration.

-Schedule E, supporting Line 24 of your report, discloses several independent expenditures on behalf of Phil Kellam and Richard Pombo which appear to have been distributed or publicly disseminated after the general election date. Please be advised that if the communication is aired in one reporting period and the payment is made in a later reporting period, the independent expenditure should be reported as a memo entry on Schedule E when the communication is publicly disseminated and on a Schedule D if it is a reportable debt under 11 CFR 104.11. When the payment for the independent expenditure is made, the report should show a payment on Schedule E and the same payment on Schedule D, if applicable.

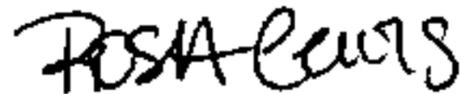
Please amend your report to provide further clarifying information regarding the independent expenditures disclosed after the general election dates.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather

than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1152.

Sincerely,



Rosa G. Lewis

Senior Campaign Finance Analyst

Reports Analysis Division

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