

October 10, 2007
Laura E. Sinram
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Identification Number: C00174227

Reference: April Quarterly Report (1/1/07 - 3/31/07) and Amended Mid-Year
Report (4/1/07 - 6/30/07), received 8/20/07.

Dear Ms. Sinram:

I am writing in response to your expressed concern that the April Quarterly Report and the Amended Mid-Year Report for Baker & Hostetler PAC disclose no payments for administrative expenses. It is not clear to me that Baker & Hostetler Political Action Committee ("Committee") has administrative expenses that would be reportable. Legal and accounting services are provided to the Committee by the law firm of Baker & Hostetler LLP. The services are performed by regular employees or members of the partnership, do not directly support the election of any specific candidate for federal office and are for the purpose of maintaining the records needed for compliance with the Federal Election Campaign Act. As can be seen from the reports, the Committee's operations are modest - the Committee has no employees, no consultants and no office or facility other than the files maintained to keep its financial records. The Committee has no fundraising events or program. Funds for the Committee are individually solicited by individuals who have volunteered to undertake this activity. The PAC does not even send out "thank-you" letters to contributors. The use of Baker & Hostetler's facilities by any individual working on behalf of the Committee would be occasional, isolated and incidental as defined in the Commission's regulations. I do not believe that any individual associated with the Committee has ever used the facilities of the firm for more than four hours in any month, or more than one hour per week on Committee activity other than in compliance-related activities.

If you should have any additional questions regarding this matter, please do not hesitate to contact me.

Sincerely yours,

E. Mark Braden

Bcc: Bill Schweitzer
