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October 16, 2012
Ms. Nicole Della Rocco
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election commission
999 E Street, NW
Washington, DC 20463

RE: Response to RFAI ? June Monthly FEC (05/01/2012 ? 05/31/2012)

League of Conservation Voters Action Fund: C00252940 (LCVAF)

Dear Ms. Della Rocco:

As previously discussed by telephone and described in the Form 99 that was filed on 6/21/2012, in the course of an internal audit, the League of Conservation Voters Action Fund (LCVAF or Committee) discovered it had a variance between its bank balance and FEC reports apparently due in part to errors apparently made at the end of the 2008 election cycle.

In January 2009 LCVAF made a \$27,500 adjustment pursuant to a recommendation from a Commission audit of the 2006 cycle.

At the time the adjustment was made the Committee?s books were, coincidentally, out of balance by nearly the same amount. Thus, when the adjustment was added to the Committee?s bank reconciliation the committee?s FEC and bank balances appeared materially to match. This adjustment was carried forward as a note on the Committee?s bank reconciliation from that time until this year.

The audit adjustment was, however, a memo item and should not have affected the committee?s bank or FEC balances. The

Committee recognized this discrepancy during a recent internal review. We were able to identify the source of about one quarter of the initial discrepancy as checks that were voided but not initially reported as void on the FEC reports.

These checks have now been reported as void in prior reports filed by the Committee.

Despite an extensive review, we have not been able to identify the exact source of the remaining discrepancy due to the high volume of activity in the fall of 2008. We are able to confirm that the discrepancy arose between about September and December of 2008 because the FEC and bank balances materially matched prior to that time and the discrepancy has remained materially stable from that point.

To rectify this discrepancy we made an adjustment of \$19,238.01 in the beginning cash on hand balance on the June 2012 Monthly Report, included a brief text explanation of the adjustment in that report referencing this difference in the June report monthly beginning balance, and separately filed a Form 99 on 6/21/2012 explaining in greater detail what had occurred.

LCVAF has revised its expense tracking and bank reconciliation processes to avoid a recurrence of this error.

Sincerely,

Patrick Collins, Treasurer

League of Conservation Voters Action Fund