

MOSS ADAMS LLP

CERTIFIED PUBLIC ACCOUNTANTS

RECEIVED
FEDERAL ELECTION
COMMISSION MAIL ROOM

SEP 21 12 52 PM '98

1001 - 4th Ave., Suite 2830
Seattle, Washington 98154-1199

Phone 206.225.1820
FAX 206.447.0734

Offices in Principal Cities of
Washington, Oregon and California

September 16, 1998

Mr. Scott A. Francis
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Re: Moss Adams LLP Political Action Committee
ID # C00320671, Mid-Year Report (1/1/97-6/30/97)

Dear Scott:

This letter responds to the questions raised in your letter of September 2, 1998 (copy enclosed) concerning information contained in the above referenced report. The issues noted in your letter have been resolved as described below.

We had erroneously made a contribution to the Ron Wyden campaign in excess of \$1,000 prior to our qualification as a multicandidate political committee. To remedy this, we have requested in writing that the excess contribution be redesignated. A copy of the request letter is enclosed.

A second contribution in excess of \$1,000 was made to the Gordon Smith campaign on June 11, 1997. The Moss Adams LLP Political Action Committee ("the PAC") did qualify for multicandidate status as of that date. A completed FEC Form 1M, Notification of Multicandidate Status is enclosed.

Our report disclosed no payments for administrative expenses because these costs are minimal and not easily identifiable. The PAC is connected to the Moss Adams LLP partnership, which is the PAC's sponsor as noted in the PAC's Statement of Organization. The PAC has its own bank account, but no office or employees. The accounting and administrative work of the PAC is done by Moss Adams LLP employees as needed, and this amounts to only a few hours from time to time.

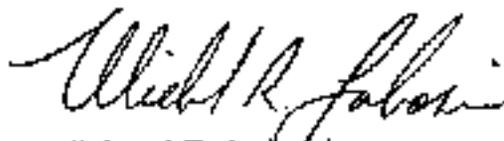
A member of
**Moores
Rowland**
SMITH

An association of independent
accounting firms throughout the world.

Page 2, Letter to Scott Francis, FEC

Thank you for your assistance in our telephone discussions of these items.
Please contact me at (206) 447-4255 if you have any further questions.

Sincerely,



Michael R. Labosier
Controller



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Rick Anderson, Treasurer
Moss Adams LLP Political
Action Committee
1001 Fourth Avenue, #2830
Seattle, WA 98154

SEP 2 1998

Identification Number: C00320671

Reference: Mid-Year Report (1/1/97-6/30/97)

Dear Mr. Anderson:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) precludes a non-multicandidate political committee and its affiliates, from making a contribution to a candidate for federal office in excess of \$1,000 per election. Please refer to the Campaign Guide for information on how a committee qualifies for multicandidate status.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an excessive contribution, you should notify the recipient and request a refund of the amount in excess of \$1,000 and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A, supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on

Schedule B, supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

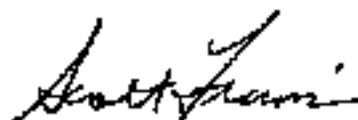
-Your report discloses no payments for administrative expenses. Administrative expenses are payments made for the purpose of operating a political committee including, but not limited to, rent, utilities, salaries, telephone service, office equipment and supplies. Any such payments to a person aggregating in excess of \$200 in a calendar year must be disclosed on Schedule B, supporting Line 21(b) of the Detailed Summary Page. 2 U.S.C. §434(b)(5) If these expenses are being paid by a connected organization, your Statement of Organization must be amended to reflect this relationship. 2 U.S.C. §433(b)(2) In addition, if expenses have been incurred but not paid in a reporting period, the activity should be disclosed as a debt on Schedule D, if the obligation is \$500 or more, or outstanding for sixty days or more. 11 CFR §104.11

Any goods or services provided to your committee by a person, except volunteer activity (i.e., a person's time), would be considered an in-kind contribution from that person, and would be subject to the disclosure requirements of 2 U.S.C. §434(b)(3) and 11 CFR §104.13, and the limitations and prohibitions of 2 U.S.C. §§441a and 441b.

Clarification regarding administrative expenses should be disclosed during each two year election cycle beginning with the first report filed in the non-election year. Please verify that all expenses referenced above (i.e., rent, salaries, utilities, etc.) have been adequately disclosed. If these services have been provided by volunteers, please confirm this in writing.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,



Scott A. Francis
Reports Analyst
Reports Analysis Division

SCHEDULE B

ITEMIZED DISBURSEMENTS

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)

MOSS ADAMS LLP POLITICAL ACTION COMMITTEE

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Re-election of Ron Wyden P.O. Box 3498 Portland, OR 97208	U.S. Senate Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input checked="" type="checkbox"/> Other (specify) Dist. Reelect	2/14/97	2,000-
Re-election of Frank Riggs 7696 Bell Rd Windsor CA 95492	U.S. Congress Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	2/14/97	1,000-
Friends for Rick White P.O. Box 8156 Kirkland, WA 98034	U.S. Congress Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	4/2/97	1,000-
Gordon Smith for US Senate 834 SW St. Claire #206 Portland OR 97205	U.S. Senate Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/11/97	2,000-

SUBTOTAL of Disbursements This Page (optional)

TOTAL This Period (last page this line number only)

6,000

MOSS ADAMS LLP

CERTIFIED PUBLIC ACCOUNTANTS

Fourth Floor, Suite 3820
State Washington Building

Phone: (206) 447-1820
Fax: (206) 447-1775

Offices in Principal Cities of
Washington, Oregon and California

September 16, 1998

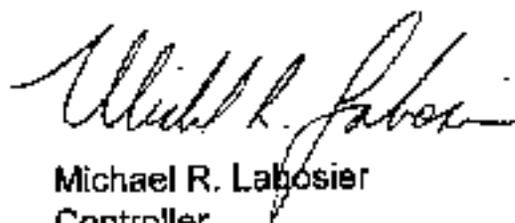
Re-election of Ron Wyden
Attention: Diane
PO Box 3498
Portland, OR 97208

Dear Diane:

The Moss Adams LLP Political Action Committee made a \$2,000 contribution to the Ron Wyden campaign on February 14, 1997, all of which was designated to debt reduction. As we discussed in our telephone conversation this morning, we are requesting that \$1,000 of this donation be redesignated to the 1998 general election.

Thank you for your assistance with this—please call me at (206) 447-4255 if you have any questions.

Sincerely,



Michael R. Labosier
Controller

A member of
**Moores
Rowland
INTERNATIONAL**

an equal opportunity employer
providing firm throughout the world