

2004 SEP 28 A 8:50

RQ-2



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

August 25, 2004

Ms. Dale Atherton, Treasurer
American Institute of Certified Public
Accountants Political Action Committee
Harborside Financial Center, 201 Plaza III
Jersey City, NJ 07311

Response Due Date:
September 24, 2004

Identification Number: C00077321

Reference: July Monthly Report (6/1/04-6/30/04)

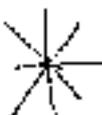
Dear Ms. Atherton:

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 B supporting Line 23 of your report discloses one or more contributions to a candidate(s) for the Primary election; however, the funds were disbursed after the election date(s) (see attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign.

If any apparently impermissible contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If the contribution(s) in question should have been designated for debt retirement, you should amend your report to indicate "debt retirement," along with the year of election.

If you have made an impermissible contribution, you must request a refund or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.



If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS POLITICAL ACTION
COMMITTEE PAGE 2

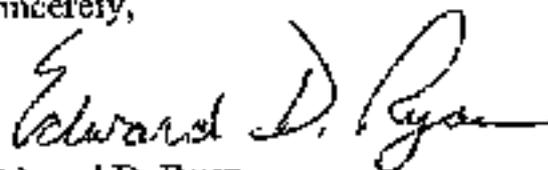
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which 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 this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

Unlike previous election cycles, 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) 694-1144.

Sincerely,



Edward D. Ryan
Campaign Finance Analyst
Reports Analysis Division

**AICPA Political Action Committee**

1455 Pennsylvania Avenue NW, Washington, DC 20004-1081 • (202) 737-6600

September 23, 2004

Hamel for Congress
Attn: Darcy Johnston, Finance Director
92 Central Street
Bangor, Maine 04401

Dear Ms. Johnston:

The AICPA PAC received a letter from the Federal Election Commission (FEC) regarding a contribution that the AICPA PAC made to Hamel For Congress in June. The check, dated June 29, 2004 in the amount of \$2,500, was designated for the primary election. This designation was in error, since the primary was held in Maine on June 8, 2004.

Since all redesignations must be made within 60 days of the treasurer's receipt of the check, I must now obtain a refund for this check.

I enclose a copy of the letter we received on August 31 from the FEC for your information. Please send the refund, made out to AICPA PAC, to me at 1455 Pennsylvania Avenue, Suite 400, Washington, DC 20004.

If you have any questions, please contact me at (202) 434-9276 or Ldinackus@aicpa.org.

Thank you for your attention to this matter

Sincerely,

Lisa M. Dinackus
Manager
Congressional & Political Affairs



MEMO

FORM/SCHEDULE: F3XA

TEXT: We acknowledge the fact that the \$2,500 primary contribution to Bamel for Congress dated 6/28/04 was made in error because his primary was held on 6/8/04. We are seeking a refund eq of today (8/26/04) of this contribution.

END OF MEMO

FEC File Validator Version 3.1.1.0

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----- Identification Section -----

Committee ID: C06077311
Committee Name: American Institute of Certified Public Accountants Political A
Filing Type: F3XA
From/Through: 20040601 - 20040630
Software/Ver#: Focus SAC Management / Ver# 3.00.1804

----- Results Section -----

-----> FEC Data file FAILED validation! <-----<<

Number of Errors Found: 00002
Number of Warning Messages: 00002

(Please correct all Errors before filing report)

----- Summary Page Totals Section -----

Cover/Summary Page Totals for Form: F3X

Line No.	Column A	Column B
EA 2004		288,303.50
EB	152,823.79	
EC	6,919.62	12,499.90
ED	159,743.41	310,803.49
E	77,145.62	248,205.58
F	82,597.79	82,597.79
G	0.00	
H	0.00	
IAA1	0.00	8,800.00
IAB1	6,780.00	32,601.00
IAA3	6,780.00	41,401.00
IAB	0.00	0.00
IAC	0.00	0.00
IAD	6,780.00	41,401.00
I2	0.00	0.00
I3	0.00	0.00
I4	0.00	2.00
I5	0.00	0.00
I6	0.00	0.00
I7	159.62	1,098.32
I9A	0.00	0.00

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Recipient Name	Date	Amount	Election	Election State - Date
Hamel For Congress	06/29/04	\$2,500	Primary	ME - 6/8/04

Federal Election Commission
**ENVELOPE REPLACEMENT PAGE
 FOR INCOMING DOCUMENTS**

The FEC added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input checked="" type="checkbox"/> USPS First Class Mail	Postmarked 9/24/04
<input type="checkbox"/> USPS Registered/Certified	Postmarked (R/C)
<input type="checkbox"/> USPS Priority Mail	Postmarked
	Delivery Confirmation™ Label <input type="checkbox"/>
<input type="checkbox"/> USPS Express Mail	Postmarked
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Overnight Delivery Service (Specify):	Shipping Date
<input type="checkbox"/> Received from House Records & Registration Office	Date of Receipt
<input type="checkbox"/> Received from Senate Public Records Office	Date of Receipt
<input type="checkbox"/> Received from Electronic Filing Office	Date of Receipt
<input type="checkbox"/> Other (Specify):	Date of Receipt or Postmarked
<i>See</i> PREPARER	9/28/04 DATE PREPARED