

August 31, 2007

Corbin T. Jones
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

RE: One America Committee (C00368613)
April Quarterly Report Amendment

Dear Mr. Jones:

One America Committee (the Committee) has filed an amended First Quarter report in response to the Federal Election Commission s letter from the Reports Analysis Division dated August 1, 2007. All corrections herein are reflected in the amendment filed today, August 31, 2007.

I. Usual and Normal Charge for goods and services

Prior to the sale of equipment, the Committee obtained fair market value for similar equipment based on the same make/model/age. Using that information, the Committee was able to sell the equipment at fair market value.

II. Offset Allocation

The Committee has recorded the transfer of the non federal share of the offset received from SV Center, LLC to the non federal account on Schedule H4. In addition, the Committee has reported the transfer in on Schedule H3.

III. Clarification of purposes

The Committee has clarified the purpose information for A/V. These expenses were for equipment rental and were not made in connection with federal election activity nor on behalf of a federal candidate.

IV. Missing purpose information for payment

The Committee has added to correct purpose for the payment made to Lunds on Schedule H4.

V. Clarification of purposes

The Committee has clarified the purpose information for Contract Services/Day Worker, Contract Services/Day Workers, Contract Work/Day Worker to the more detailed description of Contract Work/Events Advance. These payments were made for individuals advancing Committee events. These events were not made in connection with federal election activity nor on behalf of a federal candidate.

ETEXT ATTACHMENT

VI. Clarify Consulting Fees/Fundraising, Fundraising Consultant Fees, Rental Fees

The Committee has clarified the purposes to provide a more detailed description. All Fundraising fees are PAC related. The rental fees has been changed to equipment rental. None of these expenses were made in connection with federal election activity nor on behalf of a federal candidate.

All corrections are reflected in the amendment filed today, August 31, 2007.

Sincerely,

Lora Haggard
Comptroller
One America Committee