

August 31, 2007

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

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

Dear Mr. Jones:

One America Committee (the Committee) has filed an amended Second 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. Clarification of purposes

The expenses for equipment rental were for PAC activity and were not made in connection with federal election activity nor on behalf of a federal candidate.

III. Voided check reported on H4

The payment was removed from the 2007 First Quarter Report that was amended on 8.31.07. The corresponding prior-period void has been removed from the Second Quarter Report.

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

Sincerely,

Lora Haggard
Comptroller
One America Committee
