

Build America PAC  
153-01 Jamaica Avenue  
Suite 535  
Jamaica, NY 11432

April 30, 2008

Ms. Julie Fleming  
Campaign Finance Analyst  
Reports Analysis Division  
Federal Election Commission  
Washington, DC 20463

Identification Number: C00377143  
RE: Year-End Report (7/1/2007-12/31/2007)  
Response Due Date: May 16, 2008

Dear Ms. Fleming:

This letter is in response to your request for additional information. You ask about expenditures made for Fundraising Consulting Services and Food/Beverage for Fundraiser on Schedule B of the Build America PAC Year-End Report. These expenditures were not made on behalf of any federal candidates, and were used specifically to support the fundraising activities of the Build America PAC.

I hope this information adequately addresses your questions. If you need any further information, please do not hesitate to contact the committee.

Sincerely,

Patsy A. Simmons  
Treasurer