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VIA CERTIFIED LETTER - RETURN RECEIPT

November 17, 2006

Andrea Needles  
Senior Campaign Finance Analyst  
Reports Analysis Division  
Federal Election Commission  
999 E Street, N.W.  
Washington, D.C. 20463

**Re: Society for Relief of Distressed and Decayed Pilots Political Action  
Committee  
ID #C00240457  
October Monthly Report (9/1/06--9/30/06)**

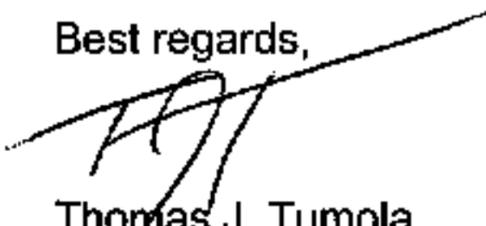
Dear Ms. Needles:

This will reply to your November 9, 2006 letter regarding the above PAC's \$5,000 excess contribution to Santorum 2006 ("Santorum") made on September 15, 2006.

The contribution was inadvertent and the PAC has in place procedures to catch excess contributions. The PAC sent a letter dated October 5, 2006 to Santorum (copy enclosed) requesting return of the contribution, which Santorum returned to the PAC on October 26, 2006. The contribution refund will be reported on Schedule A, Line 16, on the PAC's next FEC Form 3X (30-Day Post-Election Report, covering 10/18/27 to 11/27/06).

If the above does not adequately respond to your inquiry or if you require further information, please contact me.

Best regards,

  
Thomas J. Tumola

TJT/ar

DUANE MORRIS LLP

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Andrea Needles  
November 17, 2006  
Page 2

bcc: Captain Michael J. Linton (w/copy of 11/9/06 FEC letter)

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FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

November 9, 2006

Joseph W. Guilday, Treasurer  
Society for Relief of Distressed and Decayed  
Pilots Political Action Committee  
C/O T. J. Tumola Duane Morris LLP  
30 South 17th Street  
Philadelphia, PA 19103

**Response Due Date:  
December 11, 2006**

Identification Number: C00240457

Reference: October Monthly Report (9/1/06-9/30/06)

Dear Mr. Guilday:

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 of your report (see attached) discloses one or more contributions which appear to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) prohibits a multicandidate committee and its affiliates from making a contribution to a candidate for federal office in excess of \$5,000 per election.

If any apparently excessive contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If any contribution you made exceeds the limits, you must request a refund of the excessive amount 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 of the excessive amount.

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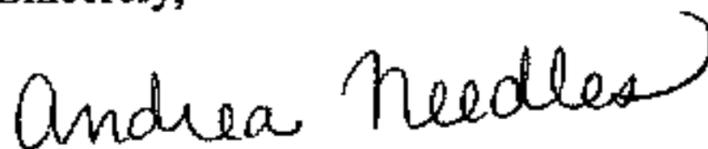
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which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

**Please note, 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) 694-1142.

Sincerely,



Andrea Needles  
Senior Campaign Finance Analyst  
Reports Analysis Division

Society for Relief of Distressed and Decayed Pilots  
Political Action Committee  
Page 3

Recipient Name	Date	Amount	Election	Report
Santorum 2006	1/10/06	\$5,000	G-2006	2006 February Monthly
Santorum 2006	9/15/06	\$5,000	G-2006	2006 October Monthly

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THE SOCIETY FOR THE RELIEF OF DISTRESSED  
AND DECAYED PILOTS, THEIR WIDOWS & CHILDREN  
POLITICAL ACTION COMMITTEE  
P. O. BOX 37479  
PHILADELPHIA, PA 19148

October 5, 2006

Santorum 2006  
P. O. Box 16426  
Pittsburgh, PA 15242

To Whom It May Concern:

We believe that the Pilots' Society PAC may have inadvertently over-contributed to the Santorum campaign. The Pilots' Society PAC's records indicate that since the 2000 general election, the PAC made the following contributions to the Santorum campaign:

12/19/02	\$	2,000
02/02/04		1,000
04/21/05		1,000
04/28/05		1,000
01/10/06		5,000
09/15/06		<u>5,000</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>15,000</u></b>

Under the Federal Election Campaign Act, \$5,000 of the above contributions would be applied to the Pilots' Society PAC's \$5,000 contribution limit for the 2006 primary election and \$5,000 would be applied toward the PAC's \$5,000 contribution limit for the 2006 general election. The remaining \$5,000 of contributions appears to be excess contributions.

If your records also show contributions from the Pilots' Society PAC on the same dates and in the same amounts as our records, we ask that you refund to the Pilots' Society PAC the excess \$5,000 contribution.

Sincerely,

Michael J. Linton  
Chairman

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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.

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<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> No Postmark	
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*Jm*  
 PREPARER

*11-24-06*  
 DATE PREPARED

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