

Dear Mr. Morse:

In response to your correspondence dated September 17, 2008, please be advised as follows:

- 1. The independent expenditures reflected on Schedule E of the report with '1199 SEIU United Healthcare Workers East' as payee were only for those expenditures paid during the period. The 24 hour notice(s) filed with the Commission reflected the total amount of the expenditures incurred during the period. This difference between the total amount incurred and the amount paid was \$266,561.48 which was reflected in the report on Schedule D as debts and obligations (\$133,826.46 + \$73,801.15 + \$55,148.71 + \$3,785.16 = \$266,561.48) We understand that in future reports we will reflect the independent expenditure incurred in one reporting period but paid in a later reporting period as a memo entry on Schedule E when the communication is publicly disseminated or distributed in addition to reflecting it as a debt on Schedule D.
- 2. The report reflects an independent expenditure of \$141,253.11 made after the primary date in the respective state. The Committee disclosed the expenditure in the period prior to the primary date (24 hour notice filed on February 22, 2008 for \$200,000 in the state of Ohio) but underestimated the actual amount of the expenditure when filing the 24 hour notice. An invoice for the actual amount was received and paid after the primary election and the excess amount (\$141,253.11) not previously reflected in the 24 hour notice, was listed as an itemized expenditure as of the date that the payment was made.

The Committee continues to make every effort to properly comply with Federal election law and regulations. Your cooperation and assistance with this objective is appreciated.