

Via Electronic Submission

December 14, 2006

Christopher J. Morse
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

Dear Mr. Morse:

We are writing in response to your request for additional information regarding expenditures for administrative expenses by the Skadden Arps Political Action Committee as reported in its August, September and October 2006 monthly reports.

The Skadden Arps Political Action Committee ("the PAC") was effectively inactive during July and August 2006. The PAC made and reported only one contribution in each of its monthly reports for July and August.

As part of the October monthly report, the PAC made and reported a payment of \$431.75 for administrative expenses associated with PAC activity reflected in the August, September and October monthly reports. Additionally, the PAC made and reported in its August, September and October monthly reports a combined total of approximately \$5,600.00 in exempt legal and accounting expense.

PAC administration is handled by staff at Skadden, Arps, Slate, Meagher and Flom LLP which bills the PAC and is reimbursed when payment is requested.

Please note, while not the subject of your request, the majority of the PAC's recent activity occurred in October when 22 contributions were made. To reflect that increased activity, on the post-general report filed on December 6, we reported \$1,055.38 in administrative expense associated with PAC operations during October and November. The PAC also reported in its post-general report \$3,058.00 in exempt legal and accounting expense.

After reviewing the activity of the PAC during the time period you specified, we are confident that the Skadden Arps PAC fully and accurately reported administrative expenses associated with PAC operations.

We hope this is responsive to your request.

Sincerely,
Kenneth A. Gross
Asst. Treasurer
