

February 28, 2006

Federal Election Commission
Reports Analysis Division
999 E Street, N.W.
Washington, DC 20463

Attention: Ms. Andrea S. Needles, Senior Reports Analyst
ID: C 00350744
Re: November and December Monthly reports

Dear Ms. Needles:

I am in receipt of your letter dated February 17, 2006 in which you indicate that the totals listed on Lines 23 and 29, Column B of the Detailed Summary pages appear to be incorrect.

Thank you for bringing this to our attention. I write to confirm that the totals listed on the lines specified in the December Monthly report are correct. However, The Goldman Sachs Group, Inc. PAC incorrectly reported the totals on the lines specified in the November 2005 Monthly report, and submitted an amended November Monthly Report electronically on Tuesday, February 28, to correct these inadvertent errors.

Please do not hesitate to contact me at 202-637-3700 if you should have any further questions regarding this matter.

Sincerely,

Judah C. Sommer
Treasurer
