

FEDERAL ELECTION COMMISSION WASHINGTON, D.C. 20463

February 26, 2014

R BAILEY ROGG, TREASURER GATES OF LEARNING 777 STEWART AVE ITHACA, NY 14850

IDENTIFICATION NUMBER: C00548313

REFERENCE: YEAR-END REPORT (08/19/2013 - 12/31/2013)

Dear Treasurer:

It has come to the attention of the Federal Election Commission that you may have failed to file the above referenced report of receipts and disbursements or failed to file a report covering the entire reporting period as required by the Federal Election Campaign Act, as amended.

It is important that you file this report immediately with the Federal Election Commission, 999 E Street, N.W., Washington, DC 20463. Please note that <u>electronic filers must submit their reports electronically</u>, as per 11 CFR §104.18. A copy of the report or relevant portions must also be filed with the Secretary of State or equivalent State officer unless the State is exempt from the federal requirement to receive and maintain paper copies. You can verify the Commission's receipt of any documents submitted by your committee on the FEC website at www.fec.gov.

The failure to timely file a complete report may result in civil money penalties, an audit or legal enforcement action. The civil money penalty calculation for late reports does not include a grace period and begins on the day following the due date for the report. Due to heightened security screening measures, delivery of mail by the US Postal Service may be delayed. The Commission recommends that you submit your report via overnight delivery or courier service.

If you have any questions regarding this matter, please contact David Garr in the Reports Analysis Division on our toll free number (800)424-9530. Our local number is (202)694-1130.

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Sincerely,

Debbie Chacona

Deborah Chacona Assistant Staff Director Reports Analysis Division

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