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NAME OF COMMITTEE (In Full)  
Society for Relief of Distressed and Decayed Pilots Political Action  
Committee

FEC IDENTIFICATION NUMBER  
C00240457

Mailing Address P.O. Box 15441

City State ZIP Code  
Washington DC 20003-

April 21, 2016

Kevin Fortkiewicz  
Senior Campaign Finance Analyst  
Federal Election Commission

RE: Response to 4/20/2016 RFAI For SOCIETY FOR RELIEF OF DISTRESSED AND DECAYED PILOTS POLITICAL  
ACTION COMMITTEE, FEC  
ID No. C00240457

Dear Mr. Fortkiewicz,

This letter is in response to your inquiry on the PAC's 2015 Year-End Report, specifically on the adjusting entry of \$1,915.04 on Line 17. This adjusting entry addresses a discrepancy uncovered in a review conducted when the PAC changed Treasurers and compliance vendors in 2015. This discrepancy goes back several years. The variance appears most likely to be the result of checks that never cleared offset in part by a small amount of unreported bank fees. To avoid a recurrence of a variance, the Committee currently conducts a monthly reconciliation between the bank statement and the FEC report as recommended in the Commission's Internal Controls for Political Committees document.

If you have any questions or concerns, please contact Catherine Crane at (202) 543-8345 x1286.

Sincerely,  
David M. Mason, Treasurer