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Quy Vuong Senior Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, D.C. 20463

Re: Citizens for a Working America PAC

ID No. C00488767

Amended 48-hour Report of Independent Expenditures filed on 5/2/14

Dear Mr. Vuong:

On April 18, 2014, Citizens for a Working America PAC (CWA PAC) timely filed a 48-hour Report of Independent Expenditures (see filing ID number FEC-921665). During the preparation and filing of that 48-hour report, CWA PAC was informed by its vendor that the amount of the expenditure reported (\$500,000) included all production costs for the reported television advertisement.

However, on May 1, 2014, in connection with preparing a 24-Report of Independent Expenditures (which will be filed later today) for a subsequent television advertisement in the same U.S. Senate race, CWA PAC learned that the amount previously disclosed on its April 18 report did not include production costs for the television advertisement. CWA PAC immediately proceeded to file an amended 48-hour report (FEC-923165) to disclose the production costs that were inadvertently omitted from its original report filed on April 18.

If you have any questions, please let me know.

Thank you.

Sincerely,

David R. Langdon Treasurer