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LESHNER, FRANCHINO & COMPANY LLP
Certified Public Accountants

CHANCERY SQUARE
18 Cattano Avenue
Morristown, New Jersey 07960
973-539-1600 / Fax 973-539-8110

January 26, 2005

Via FedEx
7928 3151 0900

Attn: Sally Bacon
Federal Election Commission
999 E Street NW
Washington, DC 20463

Re: Frelinghuysen For Congress
ID No.: C00148684

Frelinghuysen For Congress '90
ID No.: C00247494

Dear Ms. Bacon:

Enclosed are the January 31 Year-End Reports (10/01/04 -- 12/31/04) for both of the above-referenced prior Committee's.

Kindly acknowledge receipt of these reports by signing the copy of this letter and returning same in the self-addressed stamped envelope provided for your convenience.

Yours truly,

Warren J. Leshner

WJL:mm
Enclosures