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April 26, 2012

**VIA E-MAIL AND OVERNIGHT DELIVERY**

Maureen Benitz  
Senior Campaign Finance and Reviewing Analyst  
Reports Analysis Division  
Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

RECEIVED  
2012 APR 27 AM 10:35  
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RE: RFAI Regarding 2011 Year-End Report of Skadden  
Arps PAC (Identification No. C00232629)

Dear Ms. Benitz:

This letter responds to your letter dated March 22, 2012, inquiring about Skadden Arps Political Action Committee's ("Skadden PAC's") Amended Year-End Report (07/01/2011 - 12/31/2011).

You asked about a negative entry on Line 29 of Schedule B of the report. Your letter notes that if the figure represents a vendor writing a refund/rebate check on its account, then it should be disclosed on Line 15 of Schedule A as a receipt of offsets to operating expenditures, and you asked that we amend the report either to move the entry accordingly or to provide clarifying information.

In fact, the entry in question reflects the voiding of an uncashed check for administrative expenses originally issued in August 2010. Based on the instructions for Form 3X, we believe that the voided check is properly reported on Line 29 of Schedule B. In order to clarify the nature of the entry, as you requested, we have electronically amended the report to include a note stating that the entry is to void an uncashed check from 2010. Copy attached.

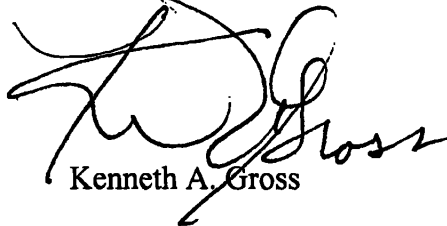
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Ms. Maureen Benitz  
April 26, 2012  
Page 2

Earlier today, we attempted to call you to confirm that this amendment would address your concerns. As you are currently out of the office for field work, we were directed to your colleague, Christopher Morse. Mr. Morse confirmed that the entry should remain on Line 29 of Schedule B, and stated that amending the report to provide clarifying information that the entry is for a voided, uncashed check, along with the original date of the check for cross-reference, would satisfy the reporting and public disclosure requirements.

Please let me know if you have any questions or further concerns.

Sincerely yours,



Kenneth A. Gross

Enc.  
cc: James C. Hecht, Treasurer  
Skadden Arps PAC

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**FEC  
FORM 3X**

**REPORT OF RECEIPTS  
AND DISBURSEMENTS**  
For Other Than An Authorized Committee

RECEIVED  
2012 APR 27 AM 10:35  
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1. NAME OF COMMITTEE (in full) **USE FEC MAILING LABEL OR TYPE OR PRINT** Example: If typing, type over the lines.

Skadden Arps Political Action Committee

ADDRESS (number and street) 1440 New York Avenue, NW

Check if different than previously reported. (ACC)

Washington

DC

20005

2. FEC IDENTIFICATION NUMBER

CITY

STATE

ZIP CODE

00232629

3. IS THIS REPORT

NEW (N)

OR

AMENDED (A)

4. TYPE OF REPORT (Choose One)

(a) Quarterly Reports :

April 15 Quarterly Report (Q1)

July 15 Quarterly Report (Q2)

October 15 Quarterly Report (Q3)

January 31 Year-End Report (YE)

July 31 Mid-Year Report (Non-election Year Only) (MY)

Termination Report (TER)

(b) Monthly Report Due On:

Feb. 20 (M2)

May. 20 (M5)

Aug. 20 (M8)

Nov. 20 (M11) (Non-Election Year Only)

Mar. 20 (M3)

Jun. 20 (M6)

Sep. 20 (M9)

Dec. 20 (M12) (Non-Election Year Only)

Apr. 20 (M4)

Jul. 20 (M7)

Oct. 20 (M10)

Jan 31 (YE)

(c) 12-Day PRE-Election Report for the:

Primary (12P)

General (12G)

Runoff (12R)

Convention (12C)

Special (12S)

Election on

in the State of

(d) 30-Day POST-Election Report for the:

General (30G)

Runoff (30R)

Special (30S)

Election on

in the State of

5. Covering Period

07

01

2011

through

12

31

2011

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Treasurer James C. Hecht

Signature of Treasurer

Date 04 26 2012

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C § 437g.

Office Use Only

FEC FORM 3X  
(Rev 12/2004)

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**SUMMARY PAGE  
OF RECEIPTS AND DISBURSEMENTS**

FEC Form 3X (Revised 2/03)

Page 2

Write or type Committee Name

Skadden Arps Political Action Committee

Report Covering the Period: From: 07 01 2011 To: 12 31 2011

**COLUMN A  
This Period**

**Column B  
Calendar Year-to-Date**

6. (a) Cash on Hand January 1, 2011	72,125.77	
(b) Cash on Hand at Beginning of Reporting Period	43,749.10	
(c) Total Receipts (from Line 19)	106,100.00	106,100.00
(d) Subtotal (add lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	149,849.10	178,225.77
7. Total Disbursements (from Line 31)	11,778.90	40,155.57
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	138,070.20	138,070.20
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	0.00	
10. Debts and Obligation owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	0.00	

This committee has qualified as a multicandidate committee. (see FEC FORM 1M)

**For further information contact:**

Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

Toll Free 800-424-9530  
Local 202-694-1100

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**DETAILED SUMMARY PAGE  
OF RECEIPTS**

FEC Form 3X (Rev. 06/2004)

Page 3

Write or Type Committee Name

Skadden Arps Political Action Committee

Report Covering the Period:

From:

07

01

2011

To:

12

31

2011

**I. Receipts**

**COLUMN A  
Total This Period**

**Column B  
Calendar Year-to-Date**

11. Contributions (other than loans) From:

(a) Individuals/Persons Other Than Political Committees

(i) Itemized (use Schedule A) .....

105,100.00

105,100.00

(ii) Unitemized .....

0.00

0.00

(iii) TOTAL (add

Lines 11(a)(i) and (ii) .....

105,100.00

105,100.00

(b) Political Party Committees .....

0.00

0.00

(c) Other Political Committees (such as PACs) .....

0.00

0.00

(d) Total Contributions (add Lines

11(a)(iii), (b), and (c)) (Carry

Totals to Line 33, page 5) .....

105,100.00

105,100.00

12. Transfers From Affiliated/Other

Party Committees .....

0.00

0.00

13. All Loans Received .....

0.00

0.00

14. Loans Repayments Received.....

0.00

0.00

15. Offsets To Operating Expenditures (Refunds, Rebates, etc.)

(Carry Totals to Line 37, page 5) .....

0.00

0.00

16. Refunds of Contributions Made

To Federal Candidates and Other Political Committees .....

1,000.00

1,000.00

17. Other Federal Receipts

(Dividends, Interest, etc.) .....

0.00

0.00

18. Transfers from Non-Federal and Levin Funds

(a) Non-Federal Account

(from Schedule H3) .....

0.00

0.00

(b) Levin Funds (from Schedule H5) .....

0.00

0.00

(c) Total Transfers (add 18(a) and 18(b)) .....

0.00

0.00

19. Total receipts (add Lines 11(d),

12, 13, 14, 15, 16, 17, and 18(c)) .....

106,100.00

106,100.00

20. Total Federal Receipts

(subtract Line 18(c) from Line 19) .....

106,100.00

106,100.00

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# DETAILED SUMMARY PAGE

## OF DISBURSEMENTS

FEC Form 3X (Revised 2/03)

Page 4

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II. Disbursements	COLUMN A Total This Period	Column B Calendar Year-to-Date
21. Operating Expenditures:		
(a) Shared Federal/Non-Federal Activity (from Schedule H4)		
(i) Federal Share .....	0.00	0.00
(ii) Non-federal Share .....	0.00	0.00
(b) Other Federal Operating Expenditures .....	553.90	1,430.57
(c) Total Operating Expenditures (add 21(a)(i), (a)(ii), and (b)) .....	553.90	1,430.57
22. Transfers to Affiliated/Other Party Committees .....	0.00	0.00
23. Contributions to Federal Candidates/Committees and Other Political Committees .....	14,000.00	41,500.00
24. Independent Expenditures (use Schedule E) .....	0.00	0.00
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. §441a(d)) (use Schedule F) .....	0.00	0.00
26. Loans Repayments Made .....	0.00	0.00
27. Loans Made .....	0.00	0.00
28. Refunds of Contributions To:		
(a) Individuals/Persons Other Than Political Committees .....	0.00	0.00
(b) Political Party Committees .....	0.00	0.00
(c) Other Political Committees (such as PACs) .....	0.00	0.00
(d) Total Contribution Refunds (add Lines 28(a), (b), and (c)) .....	0.00	0.00
29. Other Disbursements .....	-2,775.00	-2,775.00
30. Federal Election Activity (2 U.S.C. 431(20))		
(a) Allocated Federal Election Activity (from Schedule H6)		
(i) Federal Share .....	0.00	0.00
(ii) "Levin" Share .....	0.00	0.00
(b) Federal Election Activity Paid Entirely with Federal Funds .....	0.00	0.00
(c) Total Federal Election Activity (add Lines 30(a)(i), 30(a)(ii) and 30(b)) .....	0.00	0.00
31. Total Disbursements (add Lines 21(c), 22, 23, 24, 25, 26, 27, 28(d), 29 and 30(c)) .....	11,778.90	40,155.57
32. Total Federal Disbursements (subtract Line 21(a)(ii) from Line 30(a)(ii) from Line 31) .....	11,778.90	40,155.57

**DETAILED SUMMARY PAGE  
OF DISBURSEMENTS**

FEC Form 3X (Revised 2/03)

Page 5

iii. Net Contributions/Operating Expenditures	COLUMN A Total This Period	Column B Calendar Year-to-Date
33. Total Contributions (other than loans) (from Line 11(d), page 3) .....	105,100.00	105,100.00
34. Total Contribution Refunds (from Line 28(d)) .....	0.00	0.00
35. Net Contributions (other than loans) (subtract Line 34 from Line 33) .....	105,100.00	105,100.00
36. Total Federal Operating Expenditures (add Line 21(a)(i) and Line 21(b)) .....	553.90	1,430.57
37. Offset to Operating Expenditures (from Line 15, page 3) .....	0.00	0.00
38. Net Operating Expenditures (subtract Line 37 from Line 36) .....	553.90	1,430.57

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**SCHEDULE B (FEC Form 3X)  
ITEMIZED DISBURSEMENTS**

Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)								PAGE 1 OF 1			
	<input type="checkbox"/>	21b	<input type="checkbox"/>	22	<input type="checkbox"/>	23	<input type="checkbox"/>	24	<input type="checkbox"/>	25	<input type="checkbox"/>	26
	<input type="checkbox"/>	27	<input type="checkbox"/>	28a	<input type="checkbox"/>	28b	<input type="checkbox"/>	28c	<input checked="" type="checkbox"/>	29	<input type="checkbox"/>	30b

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)  
Skadden Arps Political Action Committee

Full Name (Last,First,Middle Initial) Skadden, Arps		Date of Disbursement 12 01 2011	
Mailing Address 1440 New York Avenue, N.W.		Amount of Each disbursement this Period -2,775.00	
City Washington, DC 20005	State DC		
Purpose of Disbursement VOID - Check dated 8/30/2010 uncashed.		Category/ Type	
Candidate Name			
Office Sought: <input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President	Disbursement For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼		
State: DC	District		

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SUBTOTAL of Disbursements this Page (optional).....▶	-2,775.00
TOTAL This Period (last page this line number only).....▶	-2,775.00



**Federal Election Commission**  
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*Amot*  
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