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August 8, 2000

Angel L. Williamson
Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Re: 000215061 Mid-Year Report (1/1/00 6/30/00)

Dear Mr. Williamson:

I am writing in response to your July 26, 2000 letter regarding disclosure of administrative expenses. Please be advised that all administrative expenses have been adequately disclosed in the above-referenced report.

It must be emphasized that the I&M PAC is a very small, informal, and typically inactive operation. It has made no payments for any administrative expenses.

As the sponsoring organization of the I&M PAC, Irell & Manella LLP has occasionally provided the use of office equipment and supplies to the I&M PAC. The value of the use of these goods and services could accordingly be characterized as "in kind contributions." However, the fair market value of the use of any such goods and services is so slight as to hardly merit recognition, much less disclosure. For example, the fair market value of the rent and utilities necessary for the operation of the I&M PAC is that of the rent and utilities necessary to provide shelf space for one accordion file in my office. Similarly, the value of the use of the office equipment and supplies necessary for the operation of the I&M PAC is, in essence, that of the use of a pencil to draft the periodic report, the use of a typewriter to type the report, the use of a copy machine to make copies of the report, the provision of postage to mail the report to the FEC, and, in some reporting periods, the use of a computer to draft a brief memo to the Irell & Manella LLP partnership requesting contributions. In sum, the total fair market value of the use of these goods and services is on the order of less than ten dollars per reporting period. Hence, disclosure of these *de minimis* in kind contributions/administrative expenses is not required.

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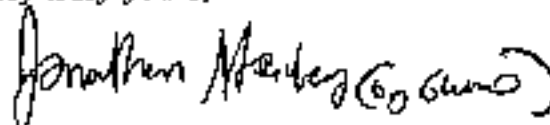
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Moreover, any personal services incidental to the operation of the I&M PAC -- to the limited extent that there have been any -- have been provided by volunteers in accordance with 11 CFR § 100.7(a)(3)(i) and 11 CFR § 100.7(a)(3)(ii). Accordingly, no contribution has resulted, and disclosure of these volunteer services is not required.

Very truly yours,


A handwritten signature in cursive script that reads "Jonathan H. Steinberg (606140)".

Jonathan H. Steinberg
Treasurer of the I&M PAC

Federal Election Commission

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