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April 25, 1996

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HAND-DELIVERED

Neil Evans
Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Room 709
Washington, D.C. 20463

**RE: GREENBERG, TRAURIG, HOFFMAN, LIPOFF, ROSEN &
QUENTEL, P.A. POLITICAL ACTION COMMITTEE; FEC ID
#C00266585; YEAR-END REPORT COVERING 07/01/95-12/31/95**

Dear Mr. Evans:

This is in response to your letter of March 20, 1996 to the Greenberg, Traurig, Hoffman, Lipoff, Rosen & Quentel, P.A. Political Action Committee ("the Committee") in connection with the Committee's 1995 Year-End Report, and our subsequent telephone conversation regarding same.

Three of the in-kind contributions referenced in your letter -- the in-kind contributions to the Durbin, Connors and Fingerhut campaign committees -- were to defray expenses incurred in connection with, and prior to, the 1994 general election.

The in-kind contribution to Congressman Gephardt's campaign was to pay for an expense incurred prior to Congressman Gephardt's 1994 primary election. Thus, this contribution should be designated as a contribution for the 1994 primary election, not the 1994 general election as listed on the Committee's report.

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Neil Evans
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Please be advised that the referenced contributions are the only contributions made to the respective campaign committees by the Committee (a multicandidate PAC) from its inception in 1992 to date.

If you have any questions regarding this matter, please do not hesitate to contact me at (202) 861-1877.

Sincerely,



Leslie J. Kerman

On Behalf Of

Greenberg, Traurig, Hoffman, Lipoff, Rosen
& Quentel, P.A. Political Action Committee

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