ETEXT ATTACHMENT

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07/21/2004 16 : 05

July 21, 2004

Ms. Alissa V. Sagri
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

via e-filing

RE: SEIU COPE, FEC ID C00004036
Amended April 2004 Monthly Report
May 2004 Monthly Report

Dear Ms. Sagri:

I am counsel for the Service Employees International Union Committee on Political Education (SEIU COPE). I have been asked to respond to your letter dated June 9, 2004, regarding SEIU COPE s Amended Monthly Report for April, 2004, and your letter dated June 23, 2004, regarding SEIU COPE s May, 2004 Monthly Report.

In those letters your raise the issue of whether SEIU COPE failed to file one or more of the required 24 hour notices regarding last minute independent expenditures in accordance with 11 CFR 104.4(c). Upon review of the expenditures in question, we have concluded that none of the communications were subject to the 24 hour reporting rule because of their content and/or timing as reflected in our amended reports as discussed below.

We have reviewed the communications that were originally reported as independent expenditures and have concluded that a number of them do not satisfy the requirements of 11 CFR 100.16(a) because they do not expressly advocate the election or defeat of a clearly identified candidate. As a result we have reclassified the expenses associated with these communications as Other Federal Operating Expenses which will be reported on line 21(b) of amended monthly reports.

The applicable Commission standard for determining when a communication expressly advocates the election or defeat of a clearly identified Federal candidate, is not free from doubt. However, out of an abundance of caution, we have concluded that expenses associated with certain other communications could be characterized as independent expenditures, as originally reported. We have amended our reports to reflect the actual date that the communication was publicly disseminated, rather than when the communications was paid for. We also amended the reports, where necessary, to reflect an unpaid obligation for the cost of the communication until the ultimate payment of that obligation on a subsequent report.

As we understand the instructions and your letter of June 23, each independent expenditure that is paid for in a reporting period after it was first disseminated will be included on Schedule E in both periods, with the earlier entry a memo entry. We have implemented these corrections by filing amended reports for all periods from the October 2003 Monthly Report (9/1/03-9/30/03) through the June 2004 Monthly Report. The July Monthly Report was filed after the earlier reports were amended.

Please feel free to contact me at 202-898-3465 if you have any further questions regarding this matter.

Very truly yours,

John J. Sullivan, Associate General Counsel, SEIU