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May 19, 2005

Federal Election Commission
999 E Street, NW
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Identification Number: C00146506

Dear Commissioners:

I am writing in response to your letter dated April 22, 2005, signed by Mr. Bradley Decker, Campaign Finance Analyst, regarding \$3,420.00 that was erroneously paid and reported as a loan to NCRA PAC from the National Court Reporters Association (its connected organization) in its 2004 First Quarter Filing (both the original and amended versions).

The \$3,420.00 transfer of funds by NCRA to NCRA PAC on March 19, 2004 was the result of a human error. The intention was to have \$3420.00 transferred to the NCRA PAC savings account from the NCRA PAC checking account. Unfortunately, an employee accidentally had funds transferred from an NCRA savings account to the NCRA PAC checking account.

In early April of 2004, the erroneous transfer of \$3,420.00 was identified as NCRA PAC was preparing its 2004 First Quarter Filing. Upon realizing that the funds were transferred from an NCRA account, and not an NCRA PAC account, efforts were immediately made by NCRA PAC to rectify the situation and completely reimburse NCRA. The amount was fully repaid on April 26, 2004, as reflected in the 2004 Second Quarter Filing.

It should be noted that the NCRA PAC had a substantial total cash balance during this entire period to cover all of its activities. Accordingly the transfer from NCRA was not needed in order to fund NCRA PAC's activities, since the NCRA PAC could have used the available cash in its own savings account for these purposes. Although staff reported the transaction as a loan, it was never intended as such. In retrospect, it would have been better to report the amount as a receipt on Schedule A in the 2004 First Quarter Filing and as a disbursement on Schedule B in the 2004 Second Quarter Filing.

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In the effort to guarantee NCRA PAC's continued compliance with FEC regulations, NCRA PAC has worked with both NCRA PAC staff and SunTrust Bank, where NCRA PAC accounts are housed, to ensure that internal controls are in place to minimize human error and reduce the possibility of similar issues occurring in the future.

NCRA PAC regrets that this error occurred. We take compliance with the election laws and the Commission's rules and regulations very seriously, and have taken all steps possible to safeguard against similar errors in the future. Please let me know if I may provide you with any further information on this issue and I assure that you will continue to receive NCRA PAC's full and complete cooperation. Based on your conversation with our General Counsel, Jeffrey Altman, we understand that this explanation should be sufficient to address the Commission's concerns and that it is not necessary for us to file another amended report.

Sincerely,



Mark J. Golden, CAE
Treasurer, NCRA PAC

25038813481

Federal Election Commission
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