03/10/2011 16:47

[BeginText] March 10, 2011

Christopher Morse Senior Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, N.W. Washington, DC 20463

Re: Leadership of Today and Tomorrow.

FEC ID No. C00299149

Dear Mr. Morse:

This is in response to your letter dated February 14, 2011 concerning the Post-General Report (10/14/10-11/22/10) of Leadership of Today and Tomorrow (the "Committee").

You ask about \$1,587.80 in activity identified as MEMO entries on Schedule B supporting Line 23. The entries represent in-kind contributions made to candidates and reported on the day they received the benefit of the goods or services. However because the Committee had not yet paid the vendors, they were reported as memo entries. The payments to the vendors for these in-kinds were made in Jan 2011 and will be reflected on the next FEC report.

We hope that this information adequately addresses your question. If you need any further information, please do not hesitate to contact the Committee.

Very truly yours,

Brian G. Svoboda Counsel to Leadership of Today and Tomorrow [EndText]