

February 26, 2005

Federal Election Commission
999 E. Street NW
Washington, DC 20463

Attn: Brandis J. Zehr

Re: Enterprise Association of Steamfitters
Local 638 PAC
30-Day Post General Report (10/14/04-11/22/04)

Dear Mr. Zehr:

We are the accountant's for the above named PAC and have received your letter dated February 11, 2005, a copy of which is enclosed.

We are preparing an amended report, which will address the questions raised in your letter. The United Association is an affiliate and the

payment was reported on the wrong line. This will be corrected on the amended FEC-3X. The name of the organization will also be

corrected on the amended FEC-3X.

The amended return will be filed during the week of February 28th.

If you require further information, please feel free to contact me at the above number.

Sincerely,

David K. Grote CPA