

October 23, 2007

Sui Lang Panoke  
Federal Election Commission  
999 E Street, N.W.  
Washington, DC 20463

RE: Defend America PAC (a multi candidate committee)  
Identification Number: C00325993  
Reference: All Monthly Reports and Year End Reports for 2007

Dear Mr. Panoke:

As per our telephone conversation today, regarding the standard inquiry about about the committee administrative expenses. The administrative expenses reflected in the reports filed by our committee for the year 2007, to the present, correctly reflect payments made for the purpose of operating Defend America PAC, which included expenses for a post office box, postage, stationary, envelops, catering and meeting (also referred to as reception expenses), consulting and fundraising fees, accounting and preparation of FEC report fees, tax return preparation, supplies, software for FEC reporting, and other expenses. Defend America PAC has paid independent consultants for accounting, bookkeeping, tax report preparation, FEC compliance and fundraising activities which has eliminated the need for office expenses such as rent, utilities, salaries, and telephone services. Administrative expenses recently received and paid in 2007 have been correctly reported in the monthly and year-end reports. There were no goods or services provided to the committee by any other person, committee, entity, except as reflected in the above referenced reports.

Please be advised that the expenditures made for "Food/catering", "catering/food/beverages", "Reimburse for Travel", "printing costs", "fundraising consultant fees" and all other disbursements for the above reports were correctly reported as operating expenditures for Defend America PAC and the expenditures were not made on behalf of specifically identified federal candidates. The "printing costs" did not contain express advocacy. These expenditures were correctly reported and were necessary to conduct fundraising events for contributions to Defend America PAC. Disbursements made during 2007 reported as operating expenditures for Defend America are not made on behalf of specifically identified federal candidates. In the event a portion or all of any expenditure is made on behalf of specifically identified federal candidate, the amount of the expenditure will be disclosed on Schedules B or E supporting Lines 23 or 24 and will include the amount, name, address, and office sought by each.

Please do not hesitate to contact me should you need any additional information in regard to this report.

Sincerely yours,

John J. Lloyd  
Treasurer