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May 2, 2008

Ms. Jennifer Thangavelu
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Re: First State PAC
FEC ID No. C00363648

Dear Ms. Thangavelu:

This is in response to your letter dated April 2, 2008, concerning the Year End Report (7/1/07-12/31/07) of First State PAC (the "Committee").

You ask about expenditures for "Catering," "Catering and Office Expenses," "Fundraising Consulting Services," "Reimbursement - Event Costs," and "Room Rental" on Schedule B. These expenditures were for the Committee's own activities and were not made on behalf of any specifically identified federal candidate.

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,

Marc Elias
Counsel to First State PAC
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