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**VIA CERTIFIED LETTER – RETURN RECEIPT**

March 21, 2007

Kim Doughty  
Senior Campaign Finance Analyst  
Reports Analysis Division  
Federal Election Commission  
999 E Street, N.W.  
Washington, D.C. 20463

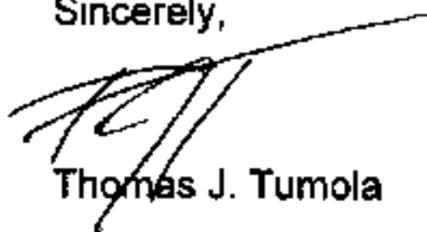
**Re: Society for Relief of Distressed and Decayed Pilots Political Action  
Committee  
ID #C00240457  
February Monthly Report (2/1/07—2/28/07)**

Dear Ms. Doughty:

Your March 20, 2007 E Mail (copy enclosed) states that the above PAC did not file the above report. We received a similar E Mail from you regarding the January Monthly Report. Please see the enclosed copy of our February 21, 2007 letter to you and the enclosures, which explains that the PAC properly switched to semi-annual filing for 2007. Please correct your records.

If the above does not adequately respond to your inquiry or if you require further information, please contact me.

Sincerely,



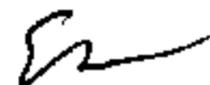
Thomas J. Tumola

TJT/ar  
Enclosures

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**Federal Election Commission**  
**ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS**  
 The FEC added this page to the end of this filing to indicate how it was received.

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<input type="checkbox"/> USPS Express Mail	Postmarked
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Overnight Delivery Service (Specify):	Shipping Date
Next Business Day Delivery <input type="checkbox"/>	
<input type="checkbox"/> Received from House Records & Registration Office	Date of Receipt
<input type="checkbox"/> Received from Senate Public Records Office	Date of Receipt
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 PREPARER

3/26/07  
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