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December 9, 2011

DAVID SEMMEL, TREASURER
AMERICANS UNITED IN SUPPORT OF
DEMOCRACY
33 S. STATE ST. SUITE 400
CHICAGO, IL 60603

Response Due Date 01/13/2012

**IDENTIFICATION NUMBER: C00113019** 

REFERENCE: JULY MONTHLY REPORT (06/01/2011 - 06/30/2011)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Schedule B for Line 23 of your report discloses MEMO entries for apparent in-kind contributions made to "E BENJAMIM NELSON" and "ROGER F WICKER" during this reporting period. However, a Schedule D supporting Line 10 has not been provided. Please be advised that if an in-kind contribution is made in one reporting period and the payment is made in a later reporting period, the in-kind contribution should be reported as a memo entry on Schedule B when the in-kind contribution is made, and on a Schedule D if it is a reportable debt under 11 CFR §104.11. Subsequently, when the payment for the in-kind contribution is made, the report should show a payment on Schedule B and the same payment on Schedule D, if applicable. Please amend your report to clarify this apparent discrepancy.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

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Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1174.

Sincerely,

Caroline DeBerry

Campaign Finance Analyst Reports Analysis Division

Caroline De Berry

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