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July 5, 2012

Kendra Hannan
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

RE:American Bridge 21st Century Foundation
Request for Additional Information
24-Hour Report (filed 1/27/2012)

Dear Ms. Hannan:

This is in response to your letter dated May 30, 2012, requesting additional information from the American Bridge 21st Century Foundation (the "Foundation").
On January 20, 2012, the Foundation disseminated an independent expenditure advocating the defeat of Mitt Romney in the South Carolina Republican presidential primary. The South Carolina primary was held on January 21, 2012. FEC regulations did not require the Foundation to file a 24-hour report, because the independent expenditure was disseminated fewer than 24 hours before 12:01 a.m. of the day of the primary. See 11 C.F.R. ? 109.10(d) (emphasis added) ("Every person making, after the 20th day, but more than 24 hours before 12:01 a.m. of the day of an election, independent expenditures aggregating \$1,000 or more with respect to a given election must report those independent expenditures ? by 11:59 p.m. ? on the day following the date on which a communication is publicly distributed or otherwise publicly disseminated."). Nonetheless, in the interest of full disclosure, the Foundation voluntarily filed a courtesy report on January 27, 2012. The filing was not late, because it was not required in the first place.

We hope that this information adequately answers your question. If you have any additional questions, please contact the Foundation.

Very truly yours,

Marc Erik Elias