

FEDERAL ELECTION COMMISSION WASHINGTON, D.C. 20463

April 14, 2006

Scott G. Kaufman, Treasurer
Jobs, Opportunities and Education PAC
(JOE-PAC)
84-54 Grand Avenue
Elmhurst, NY 11373

Response Due Date: May 15, 2006

Identification Number: C00

er: C00362384

Reference:

Year End Report (7/1/05 - 12/31/05)

Dear Mr. Kaufman:

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. An adequate response must be received at the Commission by the response date noted above. An itemization of the information needed follows:

-Please amend Schedule A supporting Line 11(c) by providing the address for each contribution received from a political committee. 11 CFR §104.3(a)(4)(ii) and (iii)(B)

-Schedule A of your report discloses contributions from political committees that fail to include a full and/or recognizable name. Reporting only the name of the connected organization, abbreviating the name of the committee so it is unrecognizable, or using an indistinguishable acronym is inadequate. The following committee names from your report need further clarification: AFSCME, International Brotherhood of Electrical Workers, New York Mercantile Exchange, UPS, and Verizon Communications.

Please amend your report to include the missing information. 11 CFR §§100.12, 102.14(c) and 104.3(a)(4)(ii)

-Schedule A supporting Line 11(c) of your report discloses contributions from Francis Creighton, Jay Rosenblum, and Kirsten Johnson Obey; however, you have also disclosed "Mortgage Bankers Association," "Ernst & Young PAC" and "Freddie PAC," respectively, for these transactions.

Please clarify whether these were earmarked contributions received by your committee through these individuals, or if you received the contributions from the political committees. If the latter is the case, please do not include the individual's name on your report. Please amend your report to clarify the ultimate contributor of these receipts.

-Please clarify all expenditures made for "catering" on Schedule B. If a portion or all of these expenditures were made on behalf of specifically identified federal candidates, this amount should be disclosed on Schedules B or E supporting Lines 23 or 24 and include the amount, name, address and office sought by each candidate. 11 CFR §§104.3(b) and 106.1

-Your 2005 Year End Report (7/1/05 – 12/31/05) discloses limited payments for administrative expenses. Administrative expenses are payments made for the purpose of operating a political committee including, but not limited to, rent, utilities, salaries, telephone service, office equipment and supplies. Any such payments to a person aggregating in excess of \$200 in a calendar year must be disclosed on Schedule(s) B supporting Line 21(b) of the Detailed Summary Page. 2 U.S.C. §434(b)(5) If these expenses are being paid by a connected organization, your Statement of Organization must be amended to reflect this relationship. 2 U.S.C. §433(b)(2) In addition, if expenses have been incurred but not paid in a reporting period, the activity should be disclosed as a debt on Schedule D, if the obligation is \$500 or more, or outstanding for sixty days or more. 11 CFR §104.11

Any goods or services provided to your committee by a person, except volunteer activity (i.e., a person's time), would be considered an in-kind contribution from that person, and would be subject to the disclosure requirements of 2 U.S.C. §434(b)(3) and 11 CFR §104.13, and the limitations and prohibitions of 2 U.S.C. §8441a and 441b.

Clarification regarding administrative expenses should be disclosed <u>during</u> each two-year election cycle beginning with the first report filed in the non-election year. Please verify that all expenses referenced above (i.e., rent, salaries, utilities, etc.) have been adequately disclosed. If volunteers have provided these services, please confirm this in writing.

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. Contributions to federal candidates and committees should be properly disclosed on a

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separate Schedule B, supporting Line 23 of the Detailed Summary Page. Please refer to the instructions for each line when determining the proper categorization(s) for your next filing.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. Requests for extensions of time in which to respond will not be considered. Failure to provide an adequate response by this date may result in an audit of the committee. 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.

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) 694-1157.

Sincerely,

Laura E. Sinram

Campaign Finance Analyst Reports Analysis Division

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