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May 14, 2012

Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

RE: American Bridge 21st Century Foundation
ID No. C90012782
2012 April Quarterly Report (1/1/12 ? 3/31/12)

Dear Ms. Chacona:

We received your letter dated May 2, 2012. During the first quarter of this year, the American Bridge 21st Century Foundation (the "Foundation") made one independent expenditure for \$5,089.29. The Foundation filed a 24-hour report disclosing the expenditure on January 27, 2012. The Foundation did not make any additional independent expenditures during the quarter.

Your letter indicates that the Foundation also should have filed a quarterly report disclosing the same independent expenditure that had already been disclosed on the 24-hour report. But neither the statute nor the regulation appears to require organizations to make such duplicative filings. Instead, the Commission's independent expenditure reporting scheme for non-political committees contemplates that each new report will disclose only those expenditures that had been made since the previous filing. See, e.g. 11 C.F.R. ? 109.10(b) (not requiring filing of quarterly reports in any quarter where no independent expenditures have been made); ? 109.10(c), (d) (requiring disclosure of only those independent expenditures made since the previous filing). Since there were no independent expenditures made between the January 27 filing and the end of the first quarter, no quarterly report was required.

Nonetheless, to satisfy the Commission's request, the Foundation has filed a quarterly report disclosing the one independent expenditure for \$5,089.29.

Very truly yours,

Marc E. Elias
Ezra W. Reese
Jonathan S. Berkon
