

April 25, 2008

Ms. Rosa G. Lewis
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street NW
Washington, DC 20463

Dear Ms. Lewis:

The 21st Century Freedom PAC Federal is in receipt of your letter dated April 9, 2008, concerning our 2007 year-end FEC report.

Your letter references an offset received from AGBH Gramercy LLC, which was a refund for a rent deposit. The landlord for the committee's office space recently changed. The original payment for rent for \$4,900.00 was made on January 12, 2007 to Ron Horowitz, and disclosed on the committee's 2007 mid-year report.

Sincerely,

Keith A. Davis, Treasurer
21st Century Freedom PAC Federal
