



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-3

July 25, 2002

Dale R. Atherton, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
Jersey City, NJ 07311

Identification Number: C00077321

Reference: November Monthly (10/1/01-10/31/01), December Monthly (11/1/01-11/30/01) and Year End (12/1/01-12/31/01) Reports

Dear Mr. Atherton:

On July 3, 2002, you were notified that a review of the above-referenced report(s) raised questions as to specific contributions and/or expenditures, and the reporting of certain information required by the Federal Election Campaign Act.

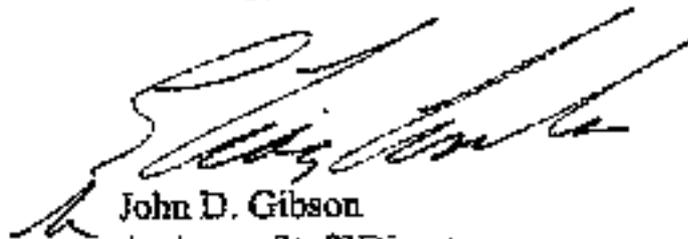
Your July 18, 2002, responses are incomplete because you have not provided all the requested information. For these responses to be considered adequate, the following information is still required.

-Your calculations for Line 8 appear to be incorrect. Cash-on-hand at the close of the current reporting period should always equal the closing calendar year-to-date cash-on-hand amount. Please provide the corrected total on the Summary Page.

An adequate response must be received at the Commission by August 14, 2002. 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 related to this matter, please contact Edward Ryan on our toll-free number (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division) or our local number (202) 694-1130.

Sincerely,



John D. Gibson
Assistant Staff Director
Reports Analysis Division