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Dear Federal Election Commission:

The Elk & Elk PAC (C00540674) is in receipt of your letter dated March 28, 2013 concerning our 12/31/12 Year-End Report. We have been in contact with Senior Campaign Finance Analyst Paul Stoetzer about the items raised from the Commission's preliminary review of the report and have determined the following:

1. Two (2) entities contributed funds to the Elk & Elk PAC during 2012 and more information was needed on these entities. The first entity, Elk & Elk Co., Ltd. is an LLC taxed as a partnership and thus is an allowed entity. There were however, excess contributions made by this entity above the allowed maximum entity contribution limit, to the tune of \$31,700. Even though most of this contribution was made to our State & Local Checking account and not our Federal Checking Account, we will be refunding as much as possible to Elk & Elk Co., Ltd. and changing the remainder of the excess to a debt of the PAC. The second entity, Murray & Murray Co., L.P.A. is actually an S-Corporation, and even though it has similar tax treatment to that of a partnership, is still considered a corporation for FEC-purposes and is thus not-allowed to make contribution to the Elk & Elk PAC. This contribution will be refunded to Murray & Murray Co., L.P.A. as soon as possible and a copy of the refund check will be submitted as requested.

2. A contribution to the Friends of Sherrod Brown was made after the actual election date but not marked properly. This contribution should have been designated as used to reduce a candidate committee's debts.

All corrections will be made and shown on the amended Year-End Report as well as provided photocopies to be sent via regular mail.

As we described to Mr. Stoetzer on the phone, the Elk & Elk PAC is a small non-connected PAC formed mainly to have a unified donation platform for Elk & Elk Co., Ltd., which is primarily an-Ohio based personal injury and medical malpractice law firm. The Elk & Elk PAC is the firm's first venture into the political finance world and thus some novice mistakes were made on our first FEC filing, of which we are attempting to correct now. We apologize for this inconvenience and will do our best to stay in complete compliance with all FEC reporting requirements.