

GRIDIRON PAC  
280 Park Avenue  
New York, NY 10017

Federal Election Commission  
Washington, D.C. 20463

ATTN:  
Allen Norfleet  
Campaign Finance Analyst  
Reports Analysis Division

Re: C00451153  
Amended October Quarterly Report (7/1/08-9/30/08)

Dear Mr. Norfleet:

I am in receipt of your inquiries dated May 8, 2009 with respect to the above amended filing. The below responses should adequately address your questions.

1) Your amended report discloses additional receipts totaling \$11,533.24 on Line(s) 11(a)(i) of the Detailed Summary Page that were not disclosed on your original report. Please provide clarifying information as to why this activity was not disclosed on your original report. 11 CFR 104.3.

In its original October Quarterly Report, Gridiron-PAC reported a disbursement to a law firm for legal services. Gridiron-PAC subsequently learned that this invoice had been improperly processed and had been paid instead by the NFL. The October Quarterly Report was amended to reflect the fact that the bill had actually been paid by the NFL. The additional receipts on Line 11(a)(i) reflect the receipt of this in-kind contribution.

2. Schedule A of your report discloses one or more contributions totaling \$11,660.98 from the National Football League, which appears to be a corporation(s). 2 U.S.C. 441b(a) prohibits the receipt of contributions from corporations unless made from a separate segregated fund established by the corporation.

If any apparent prohibited contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If you have received a prohibited contribution(s), you may have to make a refund.

The NFL is an unincorporated association and is not a corporation. This contribution reflects the payment of the legal bill noted above, and a second small bill. In January of 2009, Gridiron-PAC reimbursed the NFL for the payment of these expenses.

If you have any questions, please do not hesitate to contact me at 212-450-2341.

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**ETEXT ATTACHMENT**

Very truly yours,

Bradley Firestone

Bradley Firestone  
Tax Director