

July 28, 2004

Christopher J. Morse
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Skadden Arps Political Action Committee, C00232629

Dear Mr. Morse:

I am writing in response to your June 30 letter seeking information about additional contributions to the Skadden Arps PAC that were reported by the PAC on June 17, 2004

The amended report was filed as soon as it became known that certain contributions to the Skadden Arps PAC were deposited ahead of schedule. Specifically, the deposits were made on the last day of the month rather than the first day of the next month as had been the longstanding practice. Because the PAC is on a monthly reporting schedule, internal information that was off by as little as one day, as was the case in April, caused the reported discrepancy.

We appreciate you noting that we identified and reported this matter promptly to the Commission.

Sincerely,

Kenneth A. Gross
Asst. Treasurer