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SKADDEN ARPS POLITICAL ACTION COMMITTEE
1440 New York Avenue, N.W.
Washington, D.C. 20005

Telephone: 202-371-7144
Facsimile: 202-371-7938

June 2, 2000

Mr. Donald Averett
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Room 709
Washington, D.C. 20463

Re: Skadden Arps Political Action Committee (C00232629)

Dear Mr. Averett:

I am responding to the request you made by telephone on May 26, that the Skadden Arps Political Action Committee ("Skadden Arps PAC") amplify its March 7, response to the Commission wherein I point out that the Skadden Arps PAC disclosed "Exempt Legal and Administrative Fees" totaling \$1,686.25 for the reporting period 1/1/99 - 6/30/99.

Your latest inquiry, as relayed to me, is whether Skadden Arps PAC fully disclosed administrative expenses such as rent, utilities and other miscellaneous costs unrelated to compliance activities for the reporting period 1/1/99 - 6/30/99. After reviewing the reports filed by the Skadden Arps PAC in 1999 I have concluded that non-compliance administrative expenses were fully and fairly reported.

The Skadden Arps PAC reported \$400.00 in administrative and overhead expenses unrelated to compliance activities in 1999. For the reporting period in question, the PAC did not report any non-compliance overhead costs because all overhead and administrative costs incurred were associated with compli-

Mr. Donald Averett

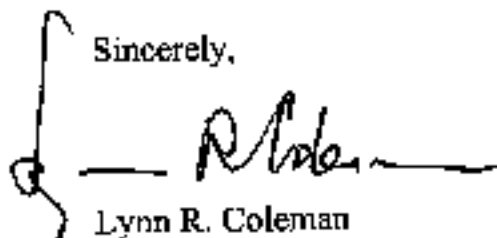
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ance activities and fully reported as part of the \$1,686.25 in Exempt Legal and Administrative Fees. It is important to note that during the reporting period in question there were no PAC receipts nor any administrative activity related to the solicitation of funds. In the second half of the year, the PAC reported \$400.00 in non-compliance administrative costs. During that time, the PAC solicited contributions and had significant receipts.

Although I believe the reports filed by the Skadden Arps PAC for 1999 fairly disclose the PAC's non-compliance administrative costs, we would be happy to report our administrative expenses differently if there is a preferable alternative. Please advise me if the Commission prefers Skadden Arps PAC follow a particular practice in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn R. Coleman", is written over a horizontal line. The signature is fluid and cursive.

Lynn R. Coleman
Treasurer

Federal Election Commission

**ENVELOPE REPLACEMENT PAGE
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The Commission has added this page to the end of this filing to indicate how it was received.

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