

October 10, 2006

Jennifer Thangavelu
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

Re: Balch & Bingham LLP Federal Political Committee
Identification Number C00358440

Dear Ms. Thangavelu:

Balch & Bingham LLP Federal Political Committee (B&B PAC) received your letter dated September 22, 2006 requesting clarification on contributions by the PAC to candidates and reported for the 2006 Primary Election but disbursed after the election date on Schedule B supporting Line 23 of B&B PAC's July Quarterly Report (4/1/06-6/30/06).

Each of the three contributions identified in the attachment to your letter was for the candidate's 2006 General Election. However, when preparing our report, these contributions were not designated for any election, and the program software gave a default command to list them as relating to the 2006 Primary Election.

Balch & Bingham LLP Federal Political Committee amended its July Quarterly Report (4/1/06-6/30/06) on October 4, 2006 to accurately reflect the intended designation of the contributions to Gene Taylor for Congress Committee, Pickering for Congress, and Richard Pombo for Congress as 2006 "General Election" contributions. I trust that this amendment to the Quarterly Report adequately addresses your concern.

We will be pleased to answer any additional questions or provide further information.

Sincerely,

William F. Stiers
Treasurer
Balch & Bingham LLP Federal Political Committee