

April 8, 2010

Nicole Della Rocco
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Indoor Tanning Association PAC (C00362020)

Dear Ms. Della Rocco:

As we have discussed, Indoor Tanning Association PAC (ITA PAC) conducted an internal review and found that nine contributions to the PAC in early 2006 were mistakenly reported twice as a result of an administrative error. Based on your recommendations, we have (1) submitted an amendment to the 2006 first quarter report to remove the duplicate receipts which results in new cash on hand totals for subsequent reports; (2) amended all of the reports during the 2006 cycle that were submitted after the first quarter 2006 report; (3) did not amend any reports during the 2008 cycle; and (4) amended the reports that had already been submitted during the 2010 cycle. We noted the discrepancy between the year-end totals disclosed on the 2008 year-end report and the amended 2009 mid-year report which showed the adjusted 2008 year-end total.

After an extensive and thorough review of the PAC's files, we are confident that the public record now accurately reflects the PAC's activities. On our own initiative we have worked diligently to correct any mistakes and file necessary amendments. We appreciate your assistance on this matter. Please do not hesitate to contact me if you have additional questions.

Sincerely,

Melissa Laurenza
