

RQ-2



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

February 9, 2005

Ms. Dale Atherton, Treasurer
American Institute of Certified Public
Accountants Political Action Committee
Harborside Financial Center, 201 Plaza III
Jersey City, NJ 07311

Response Due Date:
March 11, 2005

Identification Number: C00077321

Reference: October Monthly Report (9/01/04-9/30/04), 12 Day Pre-General Report (10/1/04-10/13/04), and 30 Day Post-General Report (10/14/04-11/22/04)

Dear Ms. Atherton:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **An adequate response must be received at the Commission by the response date noted above.** An itemization of the information needed follows:

-Your reports disclose a negative ending cash balance of \$222,555.46 for the October Monthly Report (9/01/04-9/30/04), \$222,555.46 for the 12 Day Pre-General Report (10/1/04-10/13/04), and \$246,351.42 for the 30 Day Post-General Report (10/14/04-11/22/04). This suggests that you have either overdrawn your account, made a mathematical error, or incurred a debt. If your committee has incurred a debt or obligation, please show a zero balance on Line 8 of the Summary Page and reflect the amount and the nature of the debt on Schedule D and Line 10 or provide clarifying information. 2 U.S.C. §434(b)(8)

Unlike previous election cycles, you will not receive an additional notice from the Commission on this matter. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of the Act may also result in an enforcement action

against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1144.

Sincerely,



Edward D. Ryan
Campaign Finance Analyst
Reports Analysis Division