RQ-1

FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

March 27, 2009

David Black, Treasurer
The Babcock & Wilcox Company Political
Action Committee (B&W PAC)
2016 Mt. Athos Road
Lynchburg, VA 24504

Response Due Date:
April 27, 2009

Identification Number: C00365502

Reference: Amended Statement of Organization, received 3/13/09

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Dear Treasurer:

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. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following 2 items:

1. Line 5(e) indicates that your committee is a separate segregated fund. A separate segregated fund is a political committee established, financed, maintained or controlled by a corporation, labor organization, membership organization, cooperative or trade association.

If your committee is a separate segregated fund, then an amended Statement of Organization should be submitted which identifies the connected organization (11 CFR §102.2(a)(1)(ii)) and the type of connected organization. Moreover, in accordance with 2 U.S.C. §432(e)(5), the name of any separate segregated fund is required to include the name of its connected organization. This includes any abbreviation within its title.

If your committee is not a separate segregated fund, then an amended Statement of Organization should be submitted, which indicates the appropriate type of committee. 11 CFR §102.2(a)(1)(i)

2. Line 5(e) indicates that your committee is a separate segregated fund; however, you failed to identify the type of connected organization. Please amend your filing to clarify this apparent discrepancy.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. 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. **Requests for extensions of time in which to respond will not be considered.**

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) 694-1133.

Sincerely,

Christopher J. Morse
Senior Campaign Finance Analyst
Reports Analysis Division

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