

ETEXT ATTACHMENT

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May 13, 2005

Ms. Andrea Needles
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Reference: Year End Report (11/23/04 - 12/31/04)

Dear Ms. Needles:

This letter is filed in response to your letter dated April 13, 2005 regarding the negative ending cash balance reported by the PAC and other math errors in our Detailed Summary figures. The Humane USA Political Action Committee is currently undergoing an external audit in order to resolve and address these issues (see also the response dated May 6th referencing the Pre-General Report and another response referencing the Post-General Report to be filed today).

We have already made enough progress to realize that several expenditures were reported multiple times causing our ending balance to appear as a negative number. We believe that in most cases, the PAC has over-reported, rather under-reported, our activity. The PAC intends to adhere to all Federal and State campaign finance regulations, and we hope to disclose a full and accurate picture of our financial activity during this reporting period as soon as possible.

We understand that there can be no official extension of time, but we do wish to make it clear that we are in the process of reconciling our records with our FEC reports in order to provide the Commission and the public with the corrected ending balance in the near future. If you have any questions or if anything further is required of the PAC, please contact Patty Young at (703) 684-2915.

Sincerely,

Linda Nealon
Treasurer