

FEDERAL ELECTION COMMISSION WASHINGTON, D.C. 20463

April 1, 2013

ROBERT KERR, TREASURER NATIONAL ASSOCIATION OF ENROLLED AGENTS POLITICAL ACTION COMMITTEE P.O. BOX 65071 WASHINGTON, DC 20035

Response Due Date 05/06/2013

IDENTIFICATION NUMBER: C00415372

REFERENCE: YEAR-END REPORT (11/27/2012 - 12/31/2012)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report 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 $\underline{4}$ item(s):

1. The beginning cash balance of this report does not equal the ending balance of your 30 Day Post-General Report (10/18/12 - 11/26/12). Please correct this discrepancy and amend all subsequent reports(s) that may be affected by the correction. (2 U.S.C. § 434)(b)(1))

2. The totals listed on Line(s) 6(c), 7, 11(a)(i), 11(a)(ii), 11(a)(iii), 11(d), 19, 20, 23, 31, and 32, Column B of the Summary and Detailed Summary Page(s) appear to be incorrect. Column B figures for the Summary and Detailed Summary Pages should equal the sum of the Column B figures on your previous report and the Column A figures on this report. Please file an amendment to your report to correct the Column B discrepancies for this report and all subsequent report(s) which may be affected by this correction. Note that Column B should reflect only the Calendar Year-to-Date totals. (2 U.S.C. § 434(b))

3. Your report discloses a negative ending cash balance of \$2,755.00. This suggests that you have overdrawn your account, made a mathematical error, or incurred a debt. If your committee has incurred a debt or obligation, please itemize this debt on Schedule D, show a zero balance on Line 8 of the Summary Page and include the amount on Line 10. Please file an amendment to your report to accurately disclose your financial activities. (2 U.S.C. § 434(b)

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(8) and 11 CFR § 104.3(d))

4. Schedule B of your report (see attached) discloses one or more contributions which appear to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) prohibits a multicandidate committee and its affiliates from making a contribution to a candidate for federal office in excess of \$5,000 per election.

If any apparently excessive contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If any contribution you made exceeds the limits, you must request a refund of the excessive amount or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.

If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund of the excessive amount. (11 CFR 103.3(b)(1) and (3))

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. (11 CFR §110.1(b))

Although the Commission may take further legal action regarding the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

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.

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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) 694-1393.

Sincerely,

Pal R. At

Paul Stoetzer Senior Campaign Finance Analyst Reports Analysis Division

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Image# 13330027975

Attachment Page 1 of 1

Excessive, Prohibited, and Impermissible Contributions National Association of Enrolled Agents Political Action Commitee (C00415372)

| Excessive Contributions to a Committee/Candidate Committee | | | | |
|--|---------|------------|----------|--------------------------|
| Recipient Name | Date | Amount | Election | Report |
| Charles Boustany, Jr. M. D. for Congress | 11/8/12 | \$5,000.00 | R2012 | 2012 30 Day Post-General |
| Charles Boustany | 12/8/12 | \$5,000.00 | R2012 | 2012 Year End |

Excessive Contributions to a Committee/Candidate Committee