

October, 13 2009

Christopher J. Morse
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

Re: Holland & Knight Committee for Effective Government PAC
FEC ID C00171330

Dear Mr. Morse

This letter is submitted in response to your Request for Additional Information dated September 18, 2009 regarding administrative expenses for the Holland & Knight Committee for Effective Government PAC ("H&KCEG PAC"). In order to prepare this response, Holland & Knight LLP conducted an internal review of the H&KCEG PAC and any related expenses.

Based on this review, we believe that all H&KCEG PAC administrative costs have been accurately reported in our 2009 Mid Year Report. As you are aware, H&KCEG PAC currently reports expenses related to the use of the Holland & Knight LLP payroll system, payments to an outside vendor for PAC accounting and Federal Election Commission (FEC) filing software, and legal and accounting services necessary to comply with the Federal Election Campaign Act of 1971, as amended (FECA) provided by firm employees. In addition, beginning September 1, 2007, we have reported all payments to Holland & Knight LLP to reimburse for any firm employee time related to H&KCEG PAC that could be considered an in-kind contribution to H&KCEG PAC (i.e. employee time that is not legal or accounting services necessary to comply with FECA), and any conference space we may use to host H&KCEG PAC activities.

H&KCEG PAC does not have any office space, utility expenses, or employees. PAC checks, PAC letterhead, and any postage are paid for out of H&KCEG PAC funds. Any use of office equipment is incidental to the operation of the law practice. Any increase in overhead or operating costs to the firm caused by H&KCEG PAC is reimbursed by H&KCEG PAC. Any services provided to H&KCEG PAC by firm employees is either legal or accounting services necessary to comply with FECA or is reimbursed by H&KCEG PAC.

As tre
