

March 29, 2006

Christopher Morse
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

Identification Number: C00282731

Re: Countrywide Financial Corporation PAC
FEC ID No.: C00282731
Amended August Monthly Report (7/01/05-7/31/05)
Amended September Monthly Report (8/01/05-8/31/05)

Dear Mr. Morse:

During 2005, Countrywide Financial Corporation converted to a new payroll database. During the conversion, technical problems arose that prevented some of the payroll files of the company from being processed. Among the information contained in these files were contributions made by individuals to the Countrywide Financial Corporation PAC (the PAC). As a result of these technical difficulties, deductions taken in July and August 2005 for the PAC were not included in the disclosure reports filed by the PAC with the FEC.

It is the policy of the PAC to fully comply with all Federal campaign finance laws and regulations, including the full disclosure of all PAC activity. As soon as the technical difficulties were corrected, the PAC prepared and filed amendments to the August and September Monthly FEC reports. The amendments fully disclosed all contributions during the respective reporting periods.

Should you have any questions, please feel free to contact me at: (202) 293-8550

Sincerely,

Gordon R. Mills
Treasurer
Countrywide Financial Corporation PAC
