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NOTE: The letter below was originally filed on paper with the Commission in October 2011, and we understand it has never reached public record.

Thus we are submitting our response electronically at this time to comply with the Request for Additional Information (RAI).

October 31, 2011

Brian Jones
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re:C00295527

Reply to your September 29, 2011 correspondence concerning CU-PVF?s

Amended 2010 30-Day Post-General Election Report, Amended March 2011 `Report and Amended June 2011 Report.

Dear Mr. Jones:

I write in reply to your letter dated September 27, 2011, to Kevin Allen, Treasurer of Citizens United Political Victory Fund (?CU-PVF?), requesting additional information regarding the Reports noted above. More specifically, your letter inquiries about the reasons for changes in various expenditures and/or receipts from the amounts reported in the initial reports and the amended reports. I address below the reasons for the changes in each of the three reports that you reference.

Amended 2010 30-Day Post-General Election Report (Received on 01/31/2011)

In your letter you indicate that there is a \$25,860.50 difference between amounts reported in the initial and amended reports on lines 10 and 21(b). The reasons for the discrepancies between the initial report and the amended report are as follows:

(1)Line 21(b) Other Operating Expenditures. Line 21(b) of the amended report includes two items that did not appear on the initial report. One item was \$7,847.65 in bank fees charged by JP Morgan Chase Bank on November 3, 2010. The fees were not reported in the initial report because the Committee?s bank statements for November had not yet arrived as of the December 2, 2010 filing date for the Report. The other item included \$142.85 in unitemized disbursements to American Express for merchant services, which appeared on the Committee?s November 2010 bank statement. Again, the statement had not yet arrived when the initial report was due on December 2, 2010.

(2)Line 10. Debts & Obligations. Although properly reported on Schedule E of the pre-election report as independent expenditures, two unpaid amounts due TMA Direct, which total \$17,970.00, were inadvertently left off Schedule D and line 10, which listed debts and obligations of the Committee. The amended Report corrected this error.

Also, please note that the 30-Day Post-General Election Report was subsequently amended a second time on August 19, 2011. The purpose of that amendment was to correct the amounts due TMA Direct. The initial and first amended reports overstated the amounts due TMA Direct because the amounts were based on the volume of the internet ads as contracted for, but it was subsequently learned that the total number of ads that were actually placed were less than the amount contracted for.

A-G79 @B9CI G'H9LH'fl 97 : cfa ' - - t

Amended March 2011 Monthly Report

Line 23. Contributions to Federal Candidates & Other Political Committees. The initial report inadvertently failed to include a \$5,000 contribution that CU-PVF made to George Allen's campaign for the U.S. Senate from the Commonwealth of Virginia. The error was discovered during preparation of the April 2011 report and promptly corrected with the filing of the Amended March 2011 Monthly Report.

Amended June 2011 Monthly Report

Line 11(a)(ii). Unitemized Contributions. In preparing to file the July 2011 Monthly Report it was discovered that the June 2011 report had inadvertently failed to include a number of non-itemized contributions that were received by CU-PVF in May, which ranged in amounts from \$1.00 to \$112.00. The contributions at issue total \$5,561.50. Upon discovery of the error, CU-PVF promptly amended its June 2011 Report to correct the mistake.

Please contact me if you should have any further questions regarding the matters addressed herein. Thank you.

Sincerely,

Michael Boos
Vice President &
General Counsel
Citizens United

cc: Kevin Allen, Treasurer, CU-PVF
