



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

OCT 15 1997

Donna G. Borowicz, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311

Identification Number: C00077321

Reference: June Monthly Report (5/1/97-5/31/97)

Dear Ms. Borowicz:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) precludes a multicandidate committee and its affiliates from making a contribution to a candidate for federal office in excess of \$5,000 per election.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an excessive contribution, you should notify the recipient and request a refund of the amount in excess of \$5,000 and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund 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

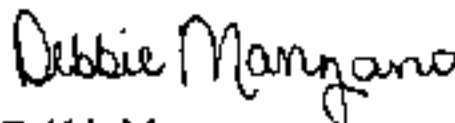
Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

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 identify the name and address of the payee for the in-kind contribution(s) disclosed on Schedule B for Line 23.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,



Debbie Manzano
Senior Reports Analyst
Reports Analysis Division

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page	PAGE	OF
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	FOR LINE NUMBER 23	

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in full)
American Institute of Certified Public
Accountants Effective Legislation Committee
FEC ID No. C-00077321

A. Full Name, Mailing Address and ZIP Code Jim Davis for Congress 3716 W. Swann Avenue Tampa, FL 33609	Purpose of Disbursement House Candidate, 11thFL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 5/13/97	Amount of Each Disbursement This Period 88.63 (IN-KIND)
B. Full Name, Mailing Address and ZIP Code Gene Green Congressional Campaign P.O. Box 75214 Washington, DC 20013	Purpose of Disbursement House Candidate, 29thTX Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 5/15/97	Amount of Each Disbursement This Period 304.96 (IN-KIND)
C. Full Name, Mailing Address and ZIP Code Friends of Harry Reid 245 Second Street, NE Ste. 300 Washington, DC 20002	Purpose of Disbursement Senate Candidate (NV) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 5/21/97	Amount of Each Disbursement This Period 287.74 (IN-KIND)
D. Full Name, Mailing Address and ZIP Code Diana DeGette for Congress P.O. Box 75214 Washington, DC 20013	Purpose of Disbursement House Candidate, 1stCO Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 5/28/97	Amount of Each Disbursement This Period 124.41 (IN-KIND)
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: ☐ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

SUBTOTAL of Disbursements This Page (optional)	805.79
TOTAL This Period (last page this line number only)	19147.59

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s)
for each category of the
Detailed Summary PagePAGE OF
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NAME OF COMMITTEE (in full)

American Institute of Certified Public

Accountants Effective Legislation Committee

PAC ID No. C-00077321

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Jim Davis for Congress 3716 W. Swann Avenue Tampa, FL 33609	House Candidate, 11thFL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	1000.00
Gena Green Congressional Campaign P.O. Box 16128 Houston, TX 77222	House candidate, 29thTX Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	500.00
People for Patty Murray P.O. Box 3662 Seattle, WA 98124	Senate Candidate (WA) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	1500.00
People for Patty Murray P.O. Box 3662 Seattle, WA 98124	Senate candidate (WA) Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	5/6/97	500.00
Friends for Harry Reid 116 Princetown Las Vegas, NV 89107	Senate Candidate (NV) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	2000.00
Re-Elect Albert Wynn to Congress P.O. Box 5323 Capitol Heights, MD 20751	House Candidate, 4thMD Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	1000.00
Sherrad Brown for Congress 111 Edgefield Drive Blythe, OH 44035	House Candidate, 13thOH Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/16/97	2000.00
Volunteers for Shinkus 504 Sumner Blvd. Collinsville, IL 62234	House Candidate, 20thIL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/16/97	500.00
Louise Slaughter Re-Election Committee P.O. Box 74117 Rochester, NY 14614	House candidate, 28thNY Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/16/97	500.00
SUBTOTAL of Disbursements This Page (optional)			9500.00
TOTAL This Period (last page this line number only)			

SCHEDULE B

ITEMIZED DISBURSEMENTS

Check one: ☐ Other ☐ Other

Any information required from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions, other than using the name and address of any political committee to obtain contributions from such individuals.

NAME OF COMMITTEE (or Club)

American Institute of Certified Public Accountants Effective Legislation Committee

FEC ID No. C-0007732

A. Full Name, Mailing Address and ZIP Code Silvestro Bryan for Congress 101 Texas Avenue El Paso, TX 79901	Purpose of Disbursement House Candidate, 16th CD Disbursement for: ☐ Primary ☐ General ☒ Other (specify) Baroff	Date (month, day, year) 4/6/96	Amount of Disbursement 2500.00
B. Full Name, Mailing Address and ZIP Code Kali for Congress (Ralph) 1540 Wilson Blvd. Arlington, VA 22209	Purpose of Disbursement House Candidate, 6th CD Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 500.00
C. Full Name, Mailing Address and ZIP Code Friends of Jerry Kleckha 1748 South 9th Street Milwaukee, WI 53219	Purpose of Disbursement House Candidate, 4th CD Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 1000.00
D. Full Name, Mailing Address and ZIP Code Trent Lott for Mississippi P.O. Box 32824 Jackson, MS 39216	Purpose of Disbursement Senate Candidate (MS) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 5000.00
E. Full Name, Mailing Address and ZIP Code Martini for Congress 1064 Roughton Avenue Cedar Grove, NJ 07009	Purpose of Disbursement House Candidate, 9th CD Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 1000.00
F. Full Name, Mailing Address and ZIP Code Matsui for Congress 535 Capitol Mall Sacramento, CA 95816	Purpose of Disbursement House Candidate, 5th CD Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 300.00
G. Full Name, Mailing Address and ZIP Code McConnell Senate Committee 431 Second Street, NE Washington, DC 20002	Purpose of Disbursement Senate Candidate (KY) Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 8000.00
H. Full Name, Mailing Address and ZIP Code Reed Committee P.O. Box 8631 Crayston, RI 02926	Purpose of Disbursement House Candidate, RI Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 2000.00
I. Full Name, Mailing Address and ZIP Code Friends of Barry Gold 921 South Carolina Washington, DC 20008	Purpose of Disbursement Senate Candidate (NY) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 4/16/96	Amount of Disbursement 2500.00

SUBTOTAL of Disbursements This Page (add line)

15000.00

NOTE: This Period (last page this line number 000)

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page	PAGE	OF
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	FOR LINE NUMBER	
	23	

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NAME OF COMMITTEE (in full)
American Institute of Certified Public
Accountants Effective Legislation Committee
FEC ID No. C-00077321

A. Full Name, Mailing Address and ZIP Code Cmte. to Elect Ackerman P.O. Box 95 Fresh Meadows, NY 11365	Purpose of Disbursement House Candidate, 5th (NY) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 1,500.00
B. Full Name, Mailing Address and ZIP Code Friends of Sonny Bono P.O. Box 16021 Alexandria, VA 22302	Purpose of Disbursement House Candidate, 46th (CA) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 1,000.00
C. Full Name, Mailing Address and ZIP Code Sam Brownback for Congress P.O. Box 2008 Topeka, KS 66601	Purpose of Disbursement House Candidate, 2nd (KS) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 2,500.00
D. Full Name, Mailing Address and ZIP Code Campbell for Senate Cmte. P.O. Box 480166 Denver, CO 80248	Purpose of Disbursement Senate Candidate (CO) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 1,000.00
E. Full Name, Mailing Address and ZIP Code Gene Green Congressional Cam P.O. Box 16128 Houston, TX 77222	Purpose of Disbursement House Candidate, 29th (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 2,000.00
F. Full Name, Mailing Address and ZIP Code Ralph Hall for Congress P.O. Box 711 Rockwall, TX 75087	Purpose of Disbursement House Candidate, 4th (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 2,500.00
G. Full Name, Mailing Address and ZIP Code Bastart for Congress Cmte. P.O. Box 625 Batavia, IL 60510	Purpose of Disbursement House Candidate, 14th (IL) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 2,000.00
H. Full Name, Mailing Address and ZIP Code Friends of Sam Johnson P.O. Box 516145 Dallas, TX 75251	Purpose of Disbursement House Candidate, 3rd (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 800.00
I. Full Name, Mailing Address and ZIP Code Friends of Harry Reid 925 South Carolina Ave., SE Washington, DC 20003	Purpose of Disbursement Senate Candidate (NY) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 7/17/95	Amount of Each Disbursement This Period 2,000.00

SUBTOTAL of Disbursements This Page (optional)	15,300.00
TOTAL This Period (last page this line number only)	

Line 16. Refunds of Contributions

Itemize refunds of contributions made by the SSF on a Schedule A regardless of their amount. See Section 5 for more information on how to report them. Enter the total on Line 16.

Line 17. Other Receipts

This category includes interest and dividends earned on investments. Itemize these receipts on a Schedule A once the committee receives more than \$200 from the same source during a calendar year. Enter the total under this category on Line 17. See Section 8 for more information on interest and dividends.

Line 18. Transfers from Nonfederal Account for Joint Activity

If the committee maintains a nonfederal account for state and local election activities and pays its own administrative expenses, the federal account (the SSF) may accept a transfer of funds from the nonfederal account for the sole purpose of covering its share of a joint federal and nonfederal expense. 106.6(e)(1)(i). Report the total amount transferred from the nonfederal account during the period (i.e., the total from Schedule H3) on Line 18.

Other rules concerning these transfers are explained in Appendix A.

CONTRIBUTIONS TO CANDIDATES

SCHEDULE B ITEMIZED DISBURSEMENTS		See page 10 for instructions for each category of the Detailed Summary Page	PAGE 04 FORM LINE NUMBER 25
Contributions to Federal Candidates			
Any information reported from such Reports and Statements may not be sold or used by any person for the purpose of advertising or for commercial purposes, other than using the name and address of any political committee to solicit contributions to that political committee.			
NAME OF COMMITTEE (Print)			
National Organization PAC 000000001			
A. Payee's Name, Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (The Period)
Holiday Plaza Hotel 1100 Burlington Avenue City, State ZIP	reception for Bill Jones, House candidate, 6th (State)	7/15/94	\$878.70 (in-kind)
Disbursement for: Primary ☒ General ☐		Other (specify):	

See page 8 for information on how to determine the value of an in-kind contribution.

B. Payee's Name, Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (The Period)
Citizens for Stan Smythe 5470 Rushmore Street City, State ZIP	Stan Smythe, House candidate, 11th (State)	7/12/94	\$150.00
Disbursement for: Primary ☒ General ☐		Other (specify):	

Itemize contributions to federal candidates regardless of amount.

C. Payee's Name, Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (The Period)
Taylor for Congress 11 Main Street City, State ZIP	Mavis Taylor, House candidate, 2nd (State)	8/1/94	\$500.00
Disbursement for: Primary ☒ General ☐		Other (specify):	

See page 11 for information on making post-election contributions to retire a candidate's debts.

Other Disbursements: \$200 Threshold

A disbursement that does not fall under one of the categories listed above (such as a donation to a nonfederal candidate) must be itemized if it exceeds \$200 when aggregated with other disbursements made to the same payee during the calendar year.

How to Itemize Disbursements

Categorizing Disbursements

Before beginning to itemize the committee's disbursements, separate them into the different categories listed on the Detailed Summary Page ("Operating Expenditures," "Contributions to Federal Candidates," etc.; an illustration of a completed Detailed Summary Page appears on page 37). The disbursements in each category must be itemized on a separate Schedule B designated for that category.

Indicate the type of disbursement itemized on a particular Schedule B by entering the corresponding line number from the Detailed Summary Page in the upper right corner of the schedule. The appropriate category of disbursement may also be written at the top of each page.

Some categories may require several pages. The total for each category should be entered on the bottom line of the last page for that category.

Itemized Information

Itemized disbursement information includes:

- Name of payee;
 - Address of payee;
 - Purpose of disbursement (a brief but specific description of why the disbursement was made—see Schedule B instructions and 104.3(b)(3)(i)(B));
 - Date of payment; and
 - Amount.
- 104.3(b)(3); 104.9.

Additional Information on Candidates

Further information is required when itemizing a contribution to a candidate committee on Schedule B. Include the candidate's name and the office sought (including the state and, if applicable, Congressional district). When itemizing a contribution or loan to a candidate committee, specify the election for which the payment was made by checking the appropriate category in the election designation box. 104.3(b)(3)(v). See illustrations above.

4. Itemized Disbursements: Schedule B

When to Itemize Disbursements

Regardless of Amount

Several types of disbursements must be itemized regardless of amount:

- Transfers to affiliated SSFs;
- Contributions to candidates and political committees;
- Loan repayments; and
- Loans made by the SSF.

Note that refunds of contributions (Line 26 on the Detailed Summary Page) must be itemized on Schedule B only if the incoming contribution had to be itemized on Schedule A, as explained earlier in this chapter.

