

March 15, 2007

Ms. Maureen Benitz
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Dear Ms. Benitz:

This letter answers your letter of February 23, 2007, referencing our Year-End Report. Blue America PAC is a small Committee operated entirely by volunteers. We maintain no office and have no administrative expenses.

Sincerely,

/s/
Howard Klein, Treasurer