



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-3

November 6, 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: February Monthly (1/1/97-1/31/97), May Monthly (4/1/97-4/30/97), June Monthly (5/1/97-5/31/97), July Monthly (6/1/97-6/30/97) and August Monthly (7/1/97-7/31/97) Reports

Dear Ms. Borowicz:

This letter is to inform you that as of November 5, 1997, the Commission has not received your response to our requests for additional information dated October 15, 1997. These notices request information essential to full public disclosure of your federal election campaign finances. To ensure compliance with the provisions of the Federal Election Campaign Act (the Act), please respond to these requests (copies enclosed).

If no response is received within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action.

If you should have any questions regarding this matter, please contact Debbie Manzano on our toll-free number (800) 424-9530 or our local number (202) 219-3580.

Sincerely,

A handwritten signature in dark ink, appearing to read "John D. Gibson", is written over a horizontal line.

John D. Gibson
Assistant Staff Director
Reports Analysis Division

Enclosures



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

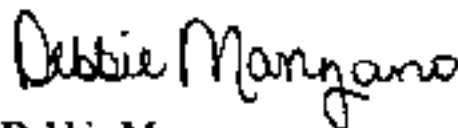
Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

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-06077321

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, 11th FL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/13/97	\$9.68 (IN-KIND)
Gene Green Congressional Campaign P.O. Box 75214 Washington, DC 20013	House Candidate, 29th TX Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/15/97	304.96 (IN-KIND)
Friends of Barry Reid 243 Second Street, NE Ste. 300 Washington, DC 20002	Senate Candidate (NV) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/21/97	287.74 (IN-KIND)
Diana DeGette for Congress P.O. Box 75214 Washington, DC 20013	House Candidate, 1st CO Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/28/97	124.41 (IN-KIND)
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 Page	PAGE	OF
	1	3
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	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
B. Full Name, Mailing Address and ZIP Code Gene Green Congressional Campaign P.O. Box 16128 Houston, TX 77222	House Candidate, 29thTX Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	500.00
C. Full Name, Mailing Address and ZIP Code 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
D. Full Name, Mailing Address and ZIP Code 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
E. Full Name, Mailing Address and ZIP Code Friends for Barry Reid 116 Princetown Las Vegas, NV 89107	Senate candidate (NV) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	2000.00
F. Full Name, Mailing Address and ZIP Code Re-Elect Albert Wynn to Congress P.O. Box 5323 Capitol Heights, MD 20791	House Candidate, 4thMD Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/6/97	1000.00
G. Full Name, Mailing Address and ZIP Code Sherrod Brown for Congress 111 Edgefield Drive Blyria, OH 44035	House Candidate, 13thOH Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/16/97	2000.00
H. Full Name, Mailing Address and ZIP Code Volunteers for Shimkus 504 Sumner Blvd. Collinsville, IL 62234	House Candidate, 20thIL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	5/16/97	500.00
I. Full Name, Mailing Address and ZIP Code 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

C-00677322

Any information received from such Reports and Disbursements may not be used or made by any person for the purpose of obtaining, attempting to obtain, or influencing the exercise and exercise of any political privilege or right to which contributions from such contributors

NAME OF COMMITTEE (Full)

American Institute of Certified Public
Accountants Effective Legislation Committee

FEC ID No. C-00677322

A. Full Name, Mailing Address and ZIP Code Silvestre Noyan for Congress 163 Texas Avenue El Paso, TX 79901	Purpose of Disbursement House Candidate, 161ST Disbursement for: ☐ Primary ☐ General ☒ Other (specify) Runoff	Date (month, day, year) 4/6/96	Amount of Disbursement This Period 2500.00
B. Full Name, Mailing Address and ZIP Code Hall for Congress (Ralph) 1560 Wilson Blvd. Arlington, VA 22209	Purpose of Disbursement House Candidate, 41ST Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 300.00
C. Full Name, Mailing Address and ZIP Code Friends of Jerry Blumka 2248 South 9th Street Milwaukee, WI 53215	Purpose of Disbursement House Candidate, 4TH Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 1400.00
D. Full Name, Mailing Address and ZIP Code Trest Lott for Mississippi P.O. Box 22824 Jackson, MS 39215	Purpose of Disbursement Senate Candidate (MS) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 5000.00
E. Full Name, Mailing Address and ZIP Code Martini for Congress 1046 Tuxton Avenue Cedar Grove, NJ 07009	Purpose of Disbursement House Candidate, 9TH Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 1000.00
F. Full Name, Mailing Address and ZIP Code Watson for Congress 555 Capital Mall Sacramento, CA 95816	Purpose of Disbursement House Candidate, 5TH Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 500.00
G. Full Name, Mailing Address and ZIP Code McConnell Senate Committee 425 Second Street, NE Washington, DC 20002	Purpose of Disbursement Senate Candidate (KY) Disbursement for: ☐ Primary ☒ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 2400.00
H. Full Name, Mailing Address and ZIP Code Reed Committee P.O. Box 6628 Casper, WY 82520	Purpose of Disbursement House Candidate, WY Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 2000.00
I. Full Name, Mailing Address and ZIP Code Friends of Harry Reid 929 South Caroline Washington, DC 20005	Purpose of Disbursement Senate Candidate (NV) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year) 6/16/96	Amount of Disbursement This Period 2500.00

SUBTOTAL of Disbursements This Page (optional)

117.00

TOTAL This Period (and page 10a for further info)

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s)
for each category of the
Detailed Summary PagePAGE 1 OF 2
FOR LINE NUMBER 23

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NAME OF COMMITTEE (in full)

American Institute of Certified Public
Accountants Effective Legislation Committee

PEC 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
Cate. to Elect Ackerman P.O. Box 95 Fresh Meadows, NY 11365	House Candidate, 5th (NY) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	1,500.00
B. Full Name, Mailing Address and ZIP Code Friends of Sonny Bono P.O. Box 16021 Alexandria, VA 22302	House Candidate, 44th (CA) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	1,000.00
C. Full Name, Mailing Address and ZIP Code Sam Brownback for Congress P.O. Box 2008 Topeka, KS 66601	House Candidate, 2nd (KS) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	2,500.00
D. Full Name, Mailing Address and ZIP Code Campbell for Senate Cmte. P.O. Box 480166 Denver, CO 80248	Senate Candidate (CO) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	1,000.00
E. Full Name, Mailing Address and ZIP Code Gene Green Congressional Cam P.O. Box 16128 Houston, TX 77222	House Candidate, 33rd (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	2,000.00
F. Full Name, Mailing Address and ZIP Code Ralph Hall for Congress P.O. Box 711 Rockwall, TX 75087	House Candidate, 4th (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	2,500.00
G. Full Name, Mailing Address and ZIP Code Bastert for Congress Cmte. P.O. Box 625 Batavia, IL 60510	House Candidate, 14th (IL) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	2,000.00
H. Full Name, Mailing Address and ZIP Code Friends of Sam Johnson P.O. Box 516145 Dallas, TX 75251	House Candidate, 3rd (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	800.00
I. Full Name, Mailing Address and ZIP Code Friends of Barry Reid 925 South Carolina Ave., SE Washington, DC 20003	Senate candidate (NY) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	7/17/95	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 6 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		104.3(b)(3)(v) For each category of the Detailed Summary Page		PAGE OF	CP
Contributions to Federal Candidates		FOR LINE NUMBER		23	
Any information copied from such reports and documents may not be used by any person for the purpose of advertising contributions in an advertisement or other communication, other than using the name and address of any political candidate in order to encourage or solicit contributions.					
NAME OF COMMITTEE (in full) National Organization PAC 000000001					
A. Full Name, Mailing Address and ZIP Code Holiday Plaza Hotel 1100 Burlington Avenue City, State ZIP		Purpose of Disbursement Reception for Bill Jones, House candidate, 8th (State) 7/18/94		Date received 7/18/94	
		Disbursement for: ☒ Primary ☒ General		Amount of each disbursement (in-kind) \$575.70	
		Other category			

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

B. Full Name, Mailing Address and ZIP Code Children for Stan Smythe 5470 Rushmore Street City, State ZIP		Purpose of Disbursement Stan Smythe, House candidate, 11th (State) 7/12/94		Date received 7/12/94	
		Disbursement for: ☒ Primary ☒ General		Amount of each disbursement (in-kind) \$100.00	
		Other category			

Itemize contributions to federal candidates regardless of amount.

C. Full Name, Mailing Address and ZIP Code Taylor for Congress 11 Main Street City, State ZIP		Purpose of Disbursement Marie Taylor, House candidate, 2nd (State) 8/1/94		Date received 8/1/94	
		Disbursement for: ☒ Primary ☒ General		Amount of each disbursement (in-kind) \$500.00	
		Other category			

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.