



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Dale R. Atherton, Treasurer
American Institute of Certified Public Accountants
Effective Legislation Committee (AICPA)
Harborside Financial Center
Jersey City, NJ 07311

JAN 6 2001

Identification Number: C00077321

Reference: Year End Report (11/28/00-12/31/00)

Dear Mr. Atherton:

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 supporting Line 23 of your report discloses a contribution(s) to a candidate(s) for the primary and general election; however, the funds were redesignated after the election date(s) (pertinent portion(s) attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign.

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 impermissible contribution, you should notify the recipient and request a refund 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 or redesignation 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 this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

-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.

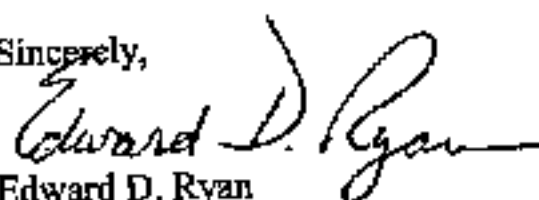
If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an excessive contribution, you should notify the recipient and request a refund of the amount in excess of \$5,000 and/or notify the recipient 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 or redesignation 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.

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 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,



Edward D. Ryan
Reports Analyst
Reports Analysis Division

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule for each category of the Detailed Summary Page	PAGE 2 OF 2
	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 for 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	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Wynn for Congress 1129 20th Street, NW Washington, DC 20036	VOID - orig. rept. 1/21/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(3000.00)
Barton for Congress P.O. Box 1444 Ennis, TX 75120	VOID - orig. rept. 2/16/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
C. Full Name, Mailing Address and ZIP Code Kay Bailey Hutchison for Senate 2000 Bering Drive Houston, TX 77057	VOID - orig. rept. 2/16/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
D. Full Name, Mailing Address and ZIP Code Coverdell Good Government Committee 3091 Maple Drive Atlanta, GA 30305	VOID - orig. rept. 2/24/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1500.00)
E. Full Name, Mailing Address and ZIP Code Granger Campaign Fund 910 Houston Street Fort Worth, TX 76102	VOID - orig. rept. 2/24/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
F. Full Name, Mailing Address and ZIP Code Sweeney for Congress P.O. Box 4698 Saratoga Springs, NY 12856	VOID - orig. rept. 4/20/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
G. Full Name, Mailing Address and ZIP Code Aderholt for Congress P.O. Box 1158 Haleyville, AL 35565	VOID - orig. rept. 6/8/00 Disbursement for ☐ Primary ☒ General ☐ Other (specify)	12/31/00	(1000.00)
H. Full Name, Mailing Address and ZIP Code Abraham for Senate 2000 PRIMARY 26555 Evergreen Road ELECTED Southfield, MI 48076 DATE - 5/8/00	Orig. reported 4/20/00 Disbursement for ☒ Primary ☐ General Redesignation - General to Primary ☐ Other (specify)	12/31/00	MEMO 1000.00
I. Full Name, Mailing Address and ZIP Code Boucher for Congress GENERAL 195 Park Street ELECTION Abingdon, VA 24210 DATE 4/6/00	Orig. rept. 10/12/00 Disbursement for ☐ Primary ☒ General Redesignation -- Primary to General ☐ Other (specify)	12/31/00	MEMO 5,000.00

SUBTOTAL of Disbursements This Page (optional) (9500.00)

TOTAL This Period (last page this line number only) (23000.00)

21-03-687-3947

SCHEDULE B

ITEMIZED DISBURSEMENTS

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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 (in full)
Wynn for Congress 1129 20th Street, NW Washington, DC 20036	VOID - orig. rept. 1/21/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(3000.00)
B. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Barton for Congress P.O. Box 1444 Ennis, TX 75120	VOID - orig. rept. 2/16/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
C. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Ray Bailey Hutchison for Senate 2000 Bering Drive Houston, TX 77057	VOID - orig. rept. 2/16/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
D. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Coverdell Good Government Committee 3091 Maple Drive Atlanta, GA 30305	VOID - orig. rept. 2/24/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1500.00)
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Granger Campaign Fund 910 Houston Street Fort Worth, TX 76102	VOID - orig. rept. 2/24/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Sweeney for Congress P.O. Box 4698 Saratoga Springs, NY 12866	VOID - orig. rept. 4/20/00 Disbursement for ☒ Primary ☐ General ☐ Other (specify)	12/31/00	(1000.00)
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Aderholt for Congress P.O. Box 1158 Haleyville, AL 35565	VOID - orig. rept. 6/8/00 Disbursement for ☐ Primary ☒ General ☐ Other (specify)	12/31/00	(1000.00)
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Abraham for Senate 2000 26555 Evergreen Road Southfield, MI 48076	Orig. reported 4/20/00 Disbursement for ☒ Primary ☐ General Redesignation - General to ☐ Primary ☐ Other (specify)	12/31/00	MEMO 1000.00
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in full)
Boucher for Congress 195 Park Street Abingdon, VA 24210	Orig. rept. 10/12/00 Disbursement for ☐ Primary ☒ General Redesignation -- Primary to ☐ General ☐ Other (specify)	12/31/00	MEMO 5,000.00

SUBTOTAL of Disbursements This Page (optional)	(19500.00)
TOTAL This Period (last page this line number only)	(23000.00)

SCHEDULE B

ITEMIZED DISBURSEMENTS

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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 Senate Candidate (MI) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
Abraham Senate 2000 701 Pennsylvania Avenue Washington, DC 20004		10/5/99	1000.00 <i>200</i>
B. Full Name, Mailing Address and ZIP Code Ashcroft for Senate 507 Capitol Court NE Washington, DC 20002	Purpose of Disbursement Senate Candidate (MO) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	1000.00
C. Full Name, Mailing Address and ZIP Code Bob Ney for Congress P.O. Box 490 St. Clairsville, OH 43950	Purpose of Disbursement House Candidate, 18th OH Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	1000.00
D. Full Name, Mailing Address and ZIP Code Bob Riley for Congress P.O. Box 700 Ashland, AL 36251	Purpose of Disbursement House Candidate, 3rd AL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	500.00
E. Full Name, Mailing Address and ZIP Code Coble for Congress P.O. Box 1177 Greensboro, NC 27402	Purpose of Disbursement House Candidate, 6th NC Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	1000.00
F. Full Name, Mailing Address and ZIP Code Duncan for Congress P.O. Box 2646 Knoxville, TN 37901	Purpose of Disbursement House Candidate, 2nd TN Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	1000.00
G. Full Name, Mailing Address and ZIP Code Friends of Clay Shaw 2600 NE 14th St. Causeway Pompano Beach, FL 33062	Purpose of Disbursement House Candidate, 22nd FL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	2000.00
H. Full Name, Mailing Address and ZIP Code Friends for Cliff Stearns P.O. Box 308 Silver Springs, FL 32688	Purpose of Disbursement House Candidate, 6th FL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	1000.00
I. Full Name, Mailing Address and ZIP Code Friends of John Boehner 7908-I Cincinnati Dayton Rd. West Chester, OH 45069	Purpose of Disbursement House Candidate, 8th OH Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	10/5/99	2000.00

SUBTOTAL of Disbursements This Page (optional) 10500.00

TOTAL This Period (last page this line number only).

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ITEMIZED DISBURSEMENTS

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NAME OF COMMITTEE (In Full)

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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
Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Reception for John Tanner)	House Candidate, 8thTN Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/16/99	61.16 (IN-KIND)
B. Full Name, Mailing Address and ZIP Code Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Reception for Dick Arney)	House Candidate, 26thTX Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/19/99	255.16 (IN-KIND)
C. Full Name, Mailing Address and ZIP Code Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Reception for Jon Kyl)	Senate Candidate (AZ) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/22/99	61.16 (IN-KIND)
D. Full Name, Mailing Address and ZIP Code Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Reception for Jim Rogan)	House Candidate, 27thCA Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/27/99	61.16 (IN-KIND)
E. Full Name, Mailing Address and ZIP Code Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Recept. for John Ashcroft)	Senate Candidate (MO) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/28/99	61.16 (IN-KIND)
F. Full Name, Mailing Address and ZIP Code Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Recept. for Spence Abraham)	Senate Candidate (MI) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/29/99	502 61.16 (IN-KIND)
G. Full Name, Mailing Address and ZIP Code Willard Hotel 1401 Pennsylvania Ave., NW Washington, DC 20004 (Reception for Roy Blunt)	House Candidate, 7thMO Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	4/30/99	61.16 (IN-KIND)
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)

622.12

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9805.60

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ITEMIZED DISBURSEMENTS

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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
McCullum for Congress 600 Thistlewood Ct. Longwood, FL 32779	House Candidate, 8thFL Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/16/99	5000.00
B. Full Name, Mailing Address and ZIP Code Upton for All of Us Committee 4451 Brookfield Corporate Dr Chantilly, VA 20151	House Candidate, 6thMI Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/16/99	500.00
C. Full Name, Mailing Address and ZIP Code Abraham for Senate 26660 Telegraph Rd. Southfield, MI 48034	Senate Candidate (MI) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	2500.00 500
D. Full Name, Mailing Address and ZIP Code Ashcroft 2000 P.O. Box 464 Jefferson City, MO 65102	Senate Candidate (MO) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	2500.00
E. Full Name, Mailing Address and ZIP Code Ed Bryant for Congress 6075 Poplar Ave. Memphis, TN 38119	House Candidate, 7thTN Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	1500.00
F. Full Name, Mailing Address and ZIP Code Friends of Jerry Kleszka 4200 Christine Place Alexandria, VA 22311	House Candidate, 4thWI Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	1000.00
G. Full Name, Mailing Address and ZIP Code Friends of John Tanner P.O. Box 1988 Union City, TN 38261	House Candidate, 8thTN Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	2000.00
H. Full Name, Mailing Address and ZIP Code Hulshof for Congress P.O. Box 1621 Columbia, MO 65205	House Candidate, 9thMO Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	2000.00
I. Full Name, Mailing Address and ZIP Code Pickering for Congress P.O. Box 6440 Laurel, MS 39441	House Candidate, 3rdMS Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	3/23/99	1500.00

SUBTOTAL of Disbursements This Page (optional)

18500.00

TOTAL This Period (last page this line number only).

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ITEMIZED DISBURSEMENTS

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NAME OF COMMITTEE (in Full)
American Institute of Certified Public
Accountants Effective Legislation Committee

EC ID No. C-00077321

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement (in Full)
Roth Senate Committee P.O. Box 105 Wilmington, DE 19899	Senate Candidate (DE) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	11/30/98	1000.00
B. Full Name, Mailing Address and ZIP Code Kay Bailey Hutchison for Senate 2000 Bering Dr. Houston, TX 77057	Senate Candidate (TX) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	12/15/98	1000.00
C. Full Name, Mailing Address and ZIP Code Santorum 2000 128 North Columbus Street Alexandria, VA 22314	Senate Candidate (VA) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	12/15/98	2000.00
D. Full Name, Mailing Address and ZIP Code Schumer '98 333 W. 52nd Street New York, NY 10019	Senate Candidate (NY) Disbursement for: ☐ Primary ☐ General 1998 ☒ Other (specify) Debt Retirement	12/15/98	5000.00
E. Full Name, Mailing Address and ZIP Code Abraham for Senate P.O. Box 1468 Royal Oak, MI 48068	Senate Candidate (MI) Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	12/23/98	1000.00 <i>for</i>
F. Full Name, Mailing Address and ZIP Code Georgians for Isakson P.O. Box 71955 Marietta, GA 30007	House Candidate, 6thGA Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	12/23/98	2500.00
G. Full Name, Mailing Address and ZIP Code Schumer '98 333 W. 52nd Street New York, NY 10019	Senate Candidate (NY) Disbursement for: ☐ Primary ☐ General 1998 ☒ Other (specify) Debt Retirement	12/23/98	5000.00
H. Full Name, Mailing Address and ZIP Code Cardin for Congress 38 Ivy Street Washington, DC 20003	VOID-Reported 2/23/98 Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	12/31/98	(1000.00)
I. Full Name, Mailing Address and ZIP Code Friends of Hostettler P.O. Box 3676 Evansville, IN 47735	VOID-Reported 4/2/98 Disbursement for: ☒ Primary ☐ General ☐ Other (specify)	12/31/98	(1000.00)

SUBTOTAL of Disbursements This Page (optional) 15500.00

TOTAL This Period (last page this line number only).

