

January 24, 2007

Karen E. Trainer
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

RE: Defend America PAC (a multi candidate committee)
Identification Number: C00325993
Reference: 30 Day Post General Report (10/19/06-11/27/06)
January 31 Year End (11/28/06 to 12/31/06)

Dear Mrs. Trainer:

Please be advised that the expenditures made for "Food/catering", "catering/food/beverages", "Reimburse for Travel", "printing costs", "fundraising consultant fees" and all other disbursements for the above reports were correctly reported as operating expenditures for Defend America PAC and the expenditures were not made on behalf of specifically identified federal candidates. The "printing costs" did not contain express advocacy. These expenditures were correctly reported and were necessary to conduct fundraising events for contributions to Defend America PAC. Disbursements made during 2006 reported as operating expenditures for Defend America are not made on behalf of specifically identified federal candidates. In the event a portion or all of any expenditure is made on behalf of specifically identified federal candidate, the amount of the expenditure will be disclosed on Schedules B or E supporting Lines 23 or 24 and will include the amount, name, address, and office sought by each.

Please do not hesitate to contact me should you need any additional information in regard to this report.

Sincerely yours,

John J. Lloyd
Treasurer
