



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

MAR 13 2002

Identification Number: C00077321

Reference: October Monthly Report (9/1/01-9/30/01)

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:

- The beginning cash balance of this report should equal the ending balance of your September Monthly Report. Please clarify this discrepancy and amend any subsequent report(s) that may be affected by this correction.

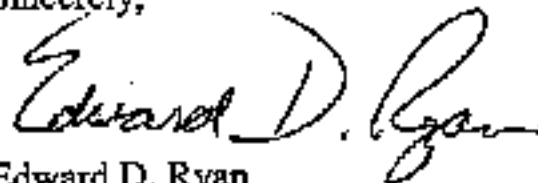
- Your calculations for Line 8 appear to be incorrect. Cash-on-hand at the close of the current reporting period should always equal the closing calendar year-to-date cash-on-hand amount. Please provide the corrected total on the Summary Page.

- The totals listed on Lines 6(c) through 31, Column B of the Summary and Detailed Summary Page(s) appear to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B totals. Please amend your report and any subsequent reports that may be affected by this correction.

- On Schedule D of your previous report, you disclosed a debt(s) owed to the Internal Revenue Service. This obligation(s), however, has been omitted from this report. Please amend your report to include this debt(s) on Schedule D and Line 10 of the Summary Page. All debts and obligations must be disclosed until extinguished. 11 CFR §104.11

A response or 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. Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. 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,

A handwritten signature in cursive script that reads "Edward D. Ryan". The signature is written in dark ink and is positioned above the printed name.

Edward D. Ryan
Reports Analyst
Reports Analysis Division

