

Mr. John Gibson
Assistant Staff Director
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Dear Mr. Gibson:

This filing answers your letters of November 2, 2006 and December 21, 2006.

ColorofChange.org PAC is a small Committee operated entirely by volunteers. Our initial systems for ensuring timely and accurate reporting to the FEC were clearly inadequate. Given that we did raise or spend any money during the October Quarterly filing period, we did not realize we needed to file a report. We apologize that our October filing was late. We have now corrected this error. We filed our October Quarterly report on December 14 and, as soon as we are issued an electronic filing password, will file our overdue post-General and, hopefully, timely, Annual reports.

We apologize for any inconvenience.

Sincerely,

James Rucker
Treasurer
