



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

June 4, 2013

ANTHONY PUGLIESE, TREASURER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS POLITICAL ACTION
COMMITTEE
PALLADIAN 1 220 LEIGH FARM RD
DURHAM, NC 27707-8110

Response Due Date
07/09/2013

IDENTIFICATION NUMBER: C00077321

REFERENCE: YEAR-END REPORT (11/27/2012 - 12/31/2012)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. **Failure to adequately respond by the response date noted above could result in an audit or enforcement action.** Additional information is needed for the following 1 item(s):

- Schedule B supporting Line 23 of your report discloses one or more contributions to a candidate(s) for the 2012 Primary election; however, the funds were disbursed after the election date(s) (see 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. (11 CFR §§110.1(b)(3) and 110.2(b)(3))

If any apparently impermissible contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If the contribution(s) in question should have been designated for debt retirement, you should amend your report to indicate "debt retirement," along with the year of election.

If you have made an impermissible contribution, you must request a refund or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.

If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund. (11 CFR §103.3(b)(1) and (3))

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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.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. **Requests for extensions of time in which to respond will not be considered.**

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 should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1169.

Sincerely,



Kevin Fortkiewicz
Campaign Finance Analyst
Reports Analysis Division

Excessive, Prohibited, and Impermissible Contributions
American Institute Of Certified Public Accountants Political Action Committee (C00077321)

Contributions Made After Election Date

Recipient Name	Date	Amount	Election	Election (State-Date)
Tom Rice for Congress	12/18/12	\$5,000.00	P2012	SC- 6/12/12