



FEDERAL ELECTION COMMISSION
Washington DC 20463

THIS IS THE BEGINNING OF ADMINISTRATIVE FINE CASE # 1447

DATE SCANNED 6/6/07

SCANNER NO. 1

SCAN OPERATOR ESS

27092601835



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

March 30, 2006

MEMORANDUM

TO: THE COMMISSION

THROUGH: ROBERT J. COSTA
ACTING STAFF DIRECTOR

FROM: JOHN D. GIBSON *JDG*
ASSISTANT STAFF DIRECTOR
REPORTS ANALYSIS DIVISION

SUBJECT: REASON TO BELIEVE RECOMMENDATION -
2005 YEAR END REPORT
FOR THE ADMINISTRATIVE FINES PROGRAM

Attached is a list of political committees and their treasurers who failed to file, or failed to timely file, the 2005 Year End Report in accordance with 2 U.S.C. 434(a). On December 28, 2005, Prior Notice was sent to the political committees and their treasurers, informing them that the Year End Report was due on January 31, 2006. The report should have covered the period ending on December 31, 2005.

The committees listed in the attached RTB Circulation Report either failed to file the report or filed the report more than five (5) days after the due date. In accordance with the schedule of civil money penalties located within 11 CFR §111.43, these committees should be assessed the civil money penalties highlighted on the report attached.

27092601836

27092601837

Recommendation

- (1) Find reason to believe that the political committees and their treasurers listed on the RTB Circulation Report violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalties would be the amounts indicated on the RTB Circulation Report.
- (2) Send the appropriate mailgrams.

27092601838

DATE 03/30/2006
PAGE: 1

FEDERAL ELECTION COMMISSION 2005-2006
Reason to Believe Circulation Report
2005 YEAR-END

AF #	COMMITTEE NAME	STATE	CANDIDATE NAME	THRESHOLD AMOUNT	PREVIOUS VIOLATIONS	CIVIL MONEY PENALTY
COMMITTEE ID	TREASURER	STATE	CANDIDATE NAME	THRESHOLD AMOUNT	PREVIOUS VIOLATIONS	CIVIL MONEY PENALTY
RECEIPT DATE	DAYS LATE	STATE	CANDIDATE NAME	THRESHOLD AMOUNT	PREVIOUS VIOLATIONS	CIVIL MONEY PENALTY
LEVEL OF ACTIVITY	LEVEL OF ACTIVITY	STATE	CANDIDATE NAME	THRESHOLD AMOUNT	PREVIOUS VIOLATIONS	CIVIL MONEY PENALTY
AF01442	GARY DODDS FOR CONGRESS C00413997 02/10/2006	NH	DODDS, GARY B No	\$111,382	0	\$1,050
AF01441	FRIENDS OF SHEELER C00416354 02/07/2006	RI	SHEELER, CARL L No	\$351,363	0	\$3,400
AF01440	CANNON FOR CONGRESS C00344705 02/09/2006	UT	CANNON, CHRISTOPHER B No	\$537,349	0	\$2,150
AF01438	AMERICAN GAMING ASSOCIATION POLITICAL ACTION COMMITTEE C00309146 02/22/2006	DC		\$144,650	0	\$2,600
AF01439	BI-COUNTY POLITICAL ACTION COMMITTEE (FKA SUFFOLK PAC) C00204388 02/13/2006	NY		\$108,405	0	\$1,700
AF01443	OPERATING ENGINEERS LOCAL 12 VOLUNTARY LEGISLATIVE FUND C00219568 02/06/2006	CA		\$400,827	0	\$2,700
AF01444	PIPEFITTERS LOCAL UNION NO 274 POLITICAL ACTION COMMITTEE C00190991 02/08/2006	NJ		\$203,815	0	\$1,200
AF01445	PIPEFITTERS LOCAL NO 9 POLITICAL ACTION COMMITTEE C00155440 02/08/2006	NJ		\$731,774	0	\$3,100

27092601839

DATE 03/30/2006
PAGE: 2

FEDERAL ELECTION COMMISSION 2005-2006
Reason to Believe Circulation Report
2005 YEAR-END

AF #	COMMITTEE NAME	COMMITTEE ID	TREASURER	RECEIPT DATE	DAYS LATE	LEVEL OF ACTIVITY	THRESHOLD AMOUNT	STATE	CANDIDATE SENSITIVE	PREVIOUS VIOLATIONS	CIVIL MONEY PENALTY
AF01446	PLUMBERS LOCAL 14 P A C FUND	C00191213	BOYCE, ERIC	02/08/2006	8	\$156,013	\$289,734	NJ	No	0	\$2,000
AF01447	PLUMBERS LOCAL 24 POLITICAL ACTION COMMITTEE	C00252056	MARK MCMANUS	02/08/2006	8	\$117,706	\$210,626	NJ	No	0	\$1,600
AF01451	REGIONS FINANCIAL CORPORATION COMMITTEE ON GOVERNMENT AFFAIRS	C00179473	Sawyer, Chris	Not Filed		\$176,549 (est)	\$529,649	AL	No	0	\$5,500
AF01450	MONROE COUNTY DEMOCRATIC COMMITTEE	C00376384	KAY SISUNG	Not Filed		\$183,121 (est)	\$1,464,975	MI	No	1	\$6,875



MEMORANDUM

TO: OFFICE OF THE COMMISSION SECRETARY
FROM: STAFF DIRECTOR
DATE: March 30, 2006
SUBJECT: Administrative Fine – Reason to Believe for the 2005 Year End Report

COMMISSION MEETINGS

The attached document is submitted for:

- Open Meeting _____ (insert date)
- Executive Session _____ (insert date)

CIRCULATION

DISTRIBUTION

- 24-Hour Tally Vote
 - Sensitive
 - Non-Sensitive
- 72-Hour Tally Vote
 - Sensitive
 - Non-Sensitive
- 24-Hour No Objection
 - Sensitive
 - Non-Sensitive
 - Personnel
- Information
 - Sensitive
 - Non-Sensitive

- Commissioners, OGC (3), Staff Director, Public Disclosure & Press Office
- Compliance
- Audit Matters
- Non-Filers
- No-Objection Personnel
- 6 Commissioners Only
- Miscellaneous
- Other (see distribution below)

- Open Session Agenda Documents
 - Release Immediately
 - Hold Until _____

27092601840

BEFORE THE FEDERAL ELECTION COMMISSION

In the Matter of)
)
Reason To Believe Recommendation - 2005)
Year End Report for the Administrative)
Fines Program:)
GARY DODDS FOR CONGRESS, and) AF# 1442
FRANK G MEANOR JR as treasurer;)

FRIENDS OF SHEELER, and SARA L) AF# 1441
SHEELER as treasurer;)
CANNON FOR CONGRESS, and Gilbert,) AF# 1440
Lynn as treasurer;)
AMERICAN GAMING ASSOCIATION) AF# 1438
POLITICAL ACTION COMMITTEE, and)
JUDY PATTERSON as treasurer;)
BI-COUNTY POLITICAL ACTION) AF# 1439
COMMITTEE (FKA SUFFOLK PAC), and)
IRA LAMEL as treasurer;)
OPERATING ENGINEERS LOCAL 12) AF# 1443
VOLUNTARY LEGISLATIVE FUND, and)
STEVE BILLY as treasurer;)
PIPEFITTERS LOCAL UNION NO 274) AF# 1444
POLITICAL ACTION COMMITTEE, and)
JOHN WENDE as treasurer;)
PLUMBERS & PIPEFITTERS LOCAL NO) AF# 1445
9 POLITICAL ACTION COMMITTEE,)
and MALONEY, MICHAEL as treasurer;)
PLUMBERS LOCAL 14 P A C FUND, and) AF# 1446
BOYCE, ERIC as treasurer;)
PLUMBERS LOCAL 24 POLITICAL) AF# 1447
ACTION COMMITTEE, and MARK)
MCMANUS as treasurer;)
REGIONS FINANCIAL CORPORATION) AF# 1451
COMMITTEE ON GOVERNMENT)
AFFAIRS, and Sawyer, Chris as treasurer;)
MONROE COUNTY DEMOCRATIC) AF# 1450
COMMITTEE, and KAY SISUNG as
treasurer;

27092601841

CERTIFICATION

I, Mary W. Dove, Secretary of the Federal Election Commission, do hereby certify that on April 04, 2006 the Commission took the following actions on the Reason To Believe Recommendation - 2005 Year End Report for the Administrative Fines Program as recommended in the Reports Analysis Division's Memorandum dated March 30, 2006, on the following committees:

AF#1442 Decided by a vote of 6-0 to: (1) find reason to believe that GARY DODDS FOR CONGRESS, and FRANK G MEANOR JR as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1441 Decided by a vote of 6-0 to: (1) find reason to believe that FRIENDS OF SHEELER, and SARA L SHEELER as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1440 Decided by a vote of 6-0 to: (1) find reason to believe that CANNON FOR CONGRESS, and Gilbert, Lynn as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1438 Decided by a vote of 6-0 to: (1) find reason to believe that AMERICAN GAMING ASSOCIATION POLITICAL ACTION COMMITTEE, and JUDY PATTERSON as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report;

27092601842

(2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1439 Decided by a vote of 6-0 to: (1) find reason to believe that BI-COUNTY POLITICAL ACTION COMMITTEE (FKA SUFFOLK PAC), and IRA LAMEL as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1443 Decided by a vote of 6-0 to: (1) find reason to believe that OPERATING ENGINEERS LOCAL 12 VOLUNTARY LEGISLATIVE FUND, and STEVE BILLY as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1444 Decided by a vote of 6-0 to: (1) find reason to believe that PIPEFITTERS LOCAL UNION NO 274 POLITICAL ACTION COMMITTEE, and JOHN WENDE as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1445 Decided by a vote of 6-0 to: (1) find reason to believe that PLUMBERS & PIPEFITTERS LOCAL NO 9 POLITICAL ACTION COMMITTEE, and MALONEY, MICHAEL as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1446 Decided by a vote of 6-0 to: (1) find reason to believe that PLUMBERS LOCAL 14 P A C FUND, and BOYCE, ERIC as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1447 Decided by a vote of 6-0 to: (1) find reason to believe that PLUMBERS LOCAL 24 POLITICAL ACTION COMMITTEE, and MARK MCMANUS as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

27092601843

AF#1451 Decided by a vote of 6-0 to: (1) find reason to believe that REGIONS FINANCIAL CORPORATION COMMITTEE ON GOVERNMENT AFFAIRS, and Sawyer, Chris as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

AF#1450 Decided by a vote of 6-0 to: (1) find reason to believe that MONROE COUNTY DEMOCRATIC COMMITTEE, and KAY SISUNG as treasurer violated 2 U.S.C. 434(a) and make a preliminary determination that the civil money penalty would be the amount indicated on the report; (2) send the appropriate mailgram. Commissioners Lenhard, Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

Attest:

April 4, 2006
Date

Mary W. Dove
Mary W. Dove
Secretary of the Commission

27092601844



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

April 6, 2006

Mark McManus
Plumbers Local 24 Political Action Committee
986 South Springfield Ave.
Springfield, NJ 07081

C00252056
AF#: 1447

Dear Mark McManus:

The Federal Election Campaign Act of 1971, as amended ("the Act"), requires that your committee file a Year End Report of Receipts and Disbursements every calendar year. This report, covering the period through December 31st, shall be filed no later than January 31st. 2 U.S.C. 434(a). You were previously notified of the due date for this report. Records at the Federal Election Commission ("FEC") indicate that this report was filed on 2/8/2006, 8 days late.

The Act was further amended in 1999 to permit the FEC to impose civil money penalties for violations of the reporting requirements of 2 U.S.C. 434(a). 2 U.S.C. 437g(a)(4). On 4/4/2006, the FEC found that there is reason to believe ("RTB") that Plumbers Local 24 Political Action Committee and you, as treasurer, violated 2 U.S.C. 434(a) by failing to file timely this report on or before January 31st. Based on the FEC's schedules of civil money penalties at 11 C.F.R. 111.43, the amount of your civil money penalty calculated at the RTB stage is \$1600. It is due by 5/14/2006 and is based on these factors:

Election Sensitivity of Report: Not Election Sensitive
Level of Activity: \$ 117706
Number of Days Late: 8
Number of Previous Civil Money Penalties Assessed: 0

To Pay the Calculated Civil Money Penalty

To pay the calculated civil money penalty, send the enclosed remittance and your payment to the FEC at the address on page 3. Upon receipt of your payment, the FEC will send you a final determination letter.

To Challenge the RTB Finding and/or Calculated Civil Money Penalty

To challenge the RTB finding and/or calculated civil money penalty, you must submit a written response, including the AF# found on page one, to the FEC's Office of Administrative Review, 999 E Street, NW, Washington, DC 20463. Your response must be received by 5/14/2006. Your written response must include the reason(s) why you are challenging the RTB finding and/or calculated civil money penalty. The FEC will only consider challenges that are based on a factual error, miscalculation of the calculated civil money penalty by the FEC, or the existence of extraordinary circumstances that persisted for more than 48 hours that were beyond

27092601845

your control and prevented you from filing the report in a timely manner. Your response must include the factual basis supporting the reason(s) and supporting documentation. The FEC strongly encourages that documents be submitted in the form of affidavits or declarations. Examples of circumstances that will not be considered extraordinary include, but are not limited to, negligence, problems with vendors or contractors, staff illness, computer failures and similar circumstances. 11 C.F.R. 111.35(b)(1)(iii) and (4).

Your failure to raise an argument in a timely fashion during the administrative process shall be deemed a waiver of your right to present such argument in a petition to the district court under 2 U.S.C. 437g. 11 C.F.R. 111.38.

If you intend to be represented by counsel, please advise the Office of Administrative Review. You should provide, in writing, the name, address and telephone number of your counsel and authorize counsel to receive notifications and communications relating to this challenge and imposition of the calculated civil money penalty.

If You Do Not Pay The Calculated Civil Money Penalty or Submit a Challenge

If you do not pay the calculated civil money penalty or submit a written response, the FEC will assume that the preceding factual allegations are true and make a final determination that Plumbers Local 24 Political Action Committee and you, as treasurer, violated 2 U.S.C. 434(a) and assess a civil money penalty.

Unpaid civil money penalties assessed through the Administrative Fine regulations will be subject to the Debt Collection Act of 1982("DCA")as amended by the Debt Collection Improvement Act of 1996, 31 U.S.C. 3701 et seq. The FEC may take any and all appropriate action authorized and required by the DCA, as amended, including transfer to the U.S. Department of the Treasury for collection. 11 C.F.R. 111.45.

This matter was generated based on information ascertained by the FEC in the normal course of carrying out its supervisory responsibilities. 2 U.S.C. 437g(a)(2). It will remain confidential in accordance with 2 U.S.C. 437g(a)(4)(B) and 437g(a)(12)(A) until it is placed on the public record in accordance with 11 C.F.R. 111.42, unless you notify the FEC in writing that you wish the matter to be made public.

Additional information on the FEC's administrative fine program, including the final regulations, is located at the FEC's website at www.FEC.gov. If you have questions regarding the payment of the calculated civil money penalty, please contact Elizabeth Goings in the Reports Analysis Division at our toll free number (800)424-9530 (at the prompt press 5) or (202)694-1130. If you have questions regarding the submission of a challenge, please contact the Office of Administrative Review at our toll free number (800)424-9530 (press 0, then ext. 1660) or (202)694-1660.

Sincerely,



Michael E. Toner
Chairman

27092601846

ADMINISTRATIVE FINE REMITTANCE & PAYMENT INSTRUCTIONS

In accordance with the schedule of penalties at 11 C.F.R. 111.43, the amount of your civil money penalty calculated at RTB is \$1600 for the 2005 Year-End Report.

Please mail this remittance with a check or money order made payable to the Federal Election Commission to the following address:

Federal Election Commission
P.O. Box 979058
St. Louis, MO 63197-9000

If you choose to send your remittance and payment by courier or overnight delivery, please use this address:

U.S. Bank - Government Lockbox
FEC #979058
1005 Convention Plaza
Attn: Government Lockbox, SL-MO-C2GL
St. Louis, MO 63101

The remittance and your payment are due by 5/14/2006. Upon receipt of your remittance and payment, the FEC will send you a final determination letter.

PAYMENTS BY PERSONAL CHECK

Personal checks will be converted into electronic funds transfers (EFTS). Your account will be electronically debited for the amount on your check, usually within 24 hours, and the debit will appear on your regular statement. We will destroy your original check and keep a copy of it. In case the EFT cannot be processed for technical reasons, you authorize us to process the copy in lieu of the original check. Should the EFT not be completed because of insufficient funds, we may try to make the transfer twice.

PLEASE DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT

FOR: Plumbers Local 24 Political Action Committee

FEC ID#: C00252056

AF#: 1447

PAYMENT DUE DATE: 5/14/2006

PAYMENT AMOUNT DUE: \$ 1600

27092601847

Plumbers Local Union No. 24

986 So. Springfield Ave., Springfield, New Jersey 07081

Tel. 973-912-0092 Fax: 973-912-0464

www.ualocal24.org

RECEIVED
FEC MAIL
DEPOSITIONS CENTER
2006 APR 24 A 9:28

Business Manager
MARK MCMANUS

Business Agents
WILLIAM KENNEDY
JAMES J. MCMANUS, JR.
SALVATORE SIMONETTI, JR.

Secretary/ Treasurer
RICHARD FLOSTER

April 17, 2006

Federal Election Commission
Office of Administrative Review
999 E Street, NW
Washington, DC 20463

Re: Political Action Committee Local Union No. 24:
C00252056, AF#: 1447

Dear Examiner:

I am writing in response to your letter of April 6, 2006 (copy enclosed) to respectfully request abatement of the penalty pursuant to our accountant's explanation which is attached and has been separately submitted to your office.

Thank you for your anticipated understanding.

Sincerely yours,



MARK MCMANUS
Business Manager

DGFEC.txt
MM;dg
Encl.

cc. Mr. David A. Gerson, CPA

2006 APR 24 11:33

REC'D
ADMIN REVIEW

27092601848



DAVID A. GERSON
Certified Public Accountant
& Associates, P.C.

16 Arcadian Way
Paramus, New Jersey 07652

David A. Gerson, CPA*
Carol J. Burek, CPA*
Darryl S. Cohen

Phone: (201) 843-0444
Fax: (201) 843-0902
e-mail: gersoncpa@optonline.net

*Member NJ Society of CPAs

April 17, 2006

Federal Election Commission
Office of Administrative Review
999 E Street, NW
Washington, DC 20463

Re: Political Action Committee Local Union No.s:
9 - C00155440, AF#: 1445
14 - C00191213, AF#: 1446
24 - C00252056, AF#: 1447
274 - C00190991, AF#: 1444

Dear Examiner:

We are accountants for the above referenced PACs and have been preparing their required FEC Forms 3X for many years. We are responding to your letters of April 6, 2006 which is assessing penalties for late filing of the December 31, 2005 FEC 3X Forms (copies of the letters are enclosed). Additionally, since the inception of the e-filing requirements we have been filing the returns from our system. We are submitting this letter as a request for abatement of the penalties you have assessed for the late filing of the December 31, 2005 FEC 3X reports.

We prepare and file the 3X Forms for these PACS at the same time for several reasons. Most importantly because they are affiliated which means that many of the contribution limitation rules apply to them in the aggregate and we need to coordinate those matters before the filings are made.

We had the returns prepared and ready for filing by the 15th of January (due date of the state return) but, had to wait for additional information so we could complete the memo entries (not required on the state forms). We had the forms completed on time but "forgot" to e-file them on January 30, 2006. We realized it a few days later and then immediately e-filed the returns.

As previously stated, we have been preparing and filing the required FEC Forms 3X for these accounts for many years. Prior to these filings, the returns have always been made on time as evidenced by the "Number of Previous Civil Money Penalties Assessed: 0" as shown on your letters for all 4 accounts.

27092601849

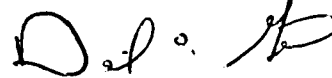
Federal Election Commission
Office of Administrative Review
continued, page -2-
April 17, 2006

Based on the excellent history of timely filing for our clients, we respectfully request that you abate the penalties you have assessed. Be assured that the necessary safeguards have been set in place by all 4 PAC Funds and by us to make sure that a late filing never happens again. We will continue to be diligent in the timely preparation and filing of all future returns as we have in the past.

Thank you for your anticipated understanding in this matter and for any courtesies you may extend to us and our clients.

If you have any questions or require any further information, please advise.

Sincerely yours,



DAVID A. GERSON, CPA
direct e-mail:
dgerson@optonline.net

DGFEC.txt
DAG;dg
Encl.

cc. Mr. Michael Maloney - Local 9
Mr. Eric Boyce - Local 14
Mr. Mark McManus - Local 24
Mr. John Wende - Local 274

Certified Mail 7002 3150 0001 3340 3688

27092601850



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

Via First Class Mail

April 25, 2006

Mark McManus, as Treasurer
Plumbers Local 24 Political Action Committee
986 South Springfield Avenue
Springfield, New Jersey 07081

C00252056
AF# 1447

Dear Mr. McManus:

On April 24, 2006, the Commission received your written response ("challenge") and David Gerson's written response which are being reviewed by the Office of Administrative Review. If you have any questions regarding your challenge, please contact this Office on our toll free number (800)424-9530 (press 0, then ext. 1660) or (202)694-1660.

Sincerely,

A handwritten signature in cursive script that reads "Shawn Woodhead Werth".

Shawn Woodhead Werth
Reviewing Officer
Office of Administrative Review

27092601851

2006 APR 28 P 4: 05

Date: April 27, 2006

**REFERRAL TO OFFICE OF ADMINISTRATIVE REVIEW
CHALLENGE RECEIVED**

AF#: 1447

Committee Name: Plumbers, Local 24 PAC

Committee ID#: C00252056

Committee Address (if different than in RTB letter): N/A

Treasurer Name (if different than in RTB finding): N/A

Attachments:

Copy of RTB Circulation Report Dated March 30, 2006 (Y/PF): Y

Attachment #: 1

RTB Certification Dated April 04, 2006 (Y/PF): Y

Attachment #: 2

Certified Return Receipt (to be forwarded at later date if not yet received) -

Attachment #: 3

**Original Correspondence Received by RAD in Response to
RTB Letter (Y/N): N**

Attachment #: N/A

RAD Staff Declaration

-Year-End Report Notice

-RTB Letter

Attachment #: 4

27092601852

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <i>[Signature]</i> APR 20 2006 PM 5 T</p> <p style="text-align: right;"><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>R. McManus</i> C. Date of Delivery <i>4-11-06</i></p>
<p>1. Article Addressed to:</p> <p style="text-align: center; font-size: 1.2em;"><i>MARK McMANUS</i></p> <p><i>Plumbers Local 24</i> <i>Political Action Committee</i> <i>986 South Springfield Ave</i> <i>Springfield, NJ 07081</i></p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number (Transfer from service label)</p>	<p style="text-align: center; font-size: 1.2em;">7001 0360 0003 1650 6866</p>
<p>PS Form 3811, August 2001 Domestic Return Receipt 102595-02-M-1540</p>	

27092601853

DECLARATION OF PATRICIA CARMONA

1. I am the Chief of the Compliance Branch for the Reports Analysis Division of the Federal Election Commission ("Commission"). In my capacity as Chief of the Compliance Branch, I oversee the research conducted with regard to the Administrative Fine Program. I make this declaration based on my personal knowledge and, if called upon as a witness, could and would testify competently to the following matters.
2. I hereby certify that documents identified herein are true and accurate copies of the following sent by the Commission to the Plumbers, Local 24 PAC:
 - A) Prior Notice dated December 28, 2005 referencing the 2005 Year End Report.
 - B) Reason-to-Believe Letter dated April 6, 2006, referencing the 2005 Year End Report.
3. I hereby certify that I have searched the Commission's public records and find that the Plumbers, Local 14 PAC filed the Year End Report with the Commission on February 08, 2006.
4. Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct and there are no relevant telecoms for the case. This declaration was executed at Washington, D.C. on the 27th day of April, 2006.



Patricia Carmona
Chief, Compliance Branch
Reports Analysis Division
Federal Election Commission

YEAR-END
REPORT NOTICE

FEDERAL ELECTION COMMISSION

PARTIES AND PACS

December 28, 2005

I. QUARTERLY FILERS

REPORT	REPORTING PERIOD¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
Year-End	07/01/05 - 12/31/05	01/31/06	01/31/06

II. MONTHLY FILERS

REPORT	REPORTING PERIOD¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
Year-End	12/01/05 - 12/31/05	01/31/06	01/31/06

WHO MUST FILE

All Party Committees and PACs (Nonconnected Committees and Separate Segregated Funds) must file a Year-End Report on January 31, 2006. Committees must continue to file reports until the Commission notifies them in writing that their termination report has been accepted.

METHOD OF FILING

Year-End Reports sent by registered or certified mail must be postmarked by the mailing date. Committees should keep the mailing receipt with its postmark as proof of filing.

If using overnight mail, the delivery service must receive the report by the mailing date. "Overnight mail" includes Priority or Express Mail having a delivery confirmation, or an overnight delivery service with an on-line tracking system. Year-End Reports filed by any other means must be received by the Commission (or Secretary of the Senate for committees supporting only Senate candidates) by the filing date.

ELECTRONIC FILING

Political committees that receive contributions or make expenditures in excess of \$50,000 in a calendar year, or that expect to do so, must submit their reports electronically. For additional information, review the enclosed handout entitled "Electronic Filing," call the FEC's Electronic Filing office at (800) 424-9530 or (202) 694-1642, and visit our web site at <http://www.fec.gov/elecfil/electron.shtml>.

CHANGE IN FILING FREQUENCY

Committees able to change their reporting schedule (for example, from monthly to quarterly) who wish to do so must notify the Commission in writing when they file their next report due under their current reporting schedule. Electronic filers must file this request electronically. Committees may change their filing frequency no more than once per calendar year.

¹These dates indicate the beginning and the end of the reporting period. A reporting period always begins the day after the closing date of the last report filed. If the committee is new and has not previously filed a report, the first report must cover all activity that occurred before the committee registered.

(over)

27092601855

I. QUARTERLY FILING SCHEDULE FOR 2006

REPORT	REPORTING PERIOD¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
April Quarterly	01/01/06 - 03/30/06	04/15/06	04/15/06 ²
July Quarterly	04/01/06 - 06/30/06	07/15/06	07/15/06 ²
October Quarterly	07/01/06 - 09/30/06	10/15/06	10/15/06 ²
Pre-General ³	10/01/06 - 10/18/06	10/23/06	10/26/06
Post-General	10/19/06 - 11/27/06	12/07/06	12/07/06
Year-End	11/28/06 - 12/31/06	01/31/07	01/31/07

II. MONTHLY FILING SCHEDULE FOR 2006

REPORT	REPORTING PERIOD¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
February	01/01/06 - 01/31/06	02/20/06	02/20/06
March	02/01/06 - 02/28/06	03/20/06	03/20/06
April	03/01/06 - 03/31/06	04/20/06	04/20/06
May	04/01/06 - 04/30/06	05/20/06	05/20/06 ²
June	05/01/06 - 05/31/06	06/20/06	06/20/06
July	06/01/06 - 06/30/06	07/20/06	07/20/06
August	07/01/06 - 07/31/06	08/20/06	08/20/06 ²
September	08/01/06 - 08/31/06	09/20/06	09/20/06
October	09/01/06 - 09/30/06	10/20/06	10/20/06
Pre-General	10/01/06 - 10/18/06	10/23/06	10/26/06
Post-General	10/19/06 - 11/27/06	12/07/06	12/07/06
Year-End	11/28/06 - 12/31/06	01/31/07	01/31/07

48- AND 24-HOUR REPORTS OF INDEPENDENT EXPENDITURES

Any PAC or Party Committee that makes independent expenditures in connection with an election may also have to file 48-hour or 24-hour reports. The 48-hour reporting requirement will be triggered each time the committee makes independent expenditures aggregating \$10,000 or more between January 1st and the 20th day before the election. The 24-hour reporting requirement will be triggered each time the committee makes independent expenditures aggregating \$1,000 or more after the 20th day, but more than 24 hours, before the day of the election. See 11 CFR 104.4.

These reports are *not* required when a Party Committee or PAC makes a contribution directly to a candidate. Visit our website, http://www.fec.gov/pages/charts_ie_dates.shtml, for a state-by-state chart of 48- and 24-hour reporting periods.

COMPLIANCE

- Treasurers of political committees are responsible for both the timeliness and the accuracy of all reports. They may be subject to monetary penalties if reports are inaccurate or are not filed on time.
- Under the Administrative Fine Program, political committees and their treasurers who fail to file their reports on time may be subject to civil money penalties up to \$16,000 (or more for repeat late- and non-filers). For additional information, see the enclosed handout, "Administrative Fine Program," and visit <http://www.fec.gov/af.shtml>.
- In addition, political committees that file illegible reports or use non-FEC forms (except for FEC-approved, computer-generated forms) will be required to refile their reports.
- Electronic filers who instead file on paper or submit an electronic report (either by direct transmission or on diskette) that does not pass the validation test will be considered non-filers and may be subject to enforcement actions (including administrative fines).

¹See footnote #1, on reverse side.

²Notice that the filing date falls on a weekend. Filing deadlines are not extended when they fall on nonworking days.

³Required only if committee makes contributions or expenditures in connection with election during the reporting period

FOR INFORMATION, CALL: (800) 424-9530 or (202) 694-1100



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

FEDERAL ELECTION
COMMISSION
SECRETARIAT

2006 NOV 21 A 11: 21

November 17, 2006

MEMORANDUM

TO: THE COMMISSION

THROUGH: PATRINA M. CLARK *pmc*
STAFF DIRECTOR

JOHN D. GIBSON *JDG*
ACTING DEPUTY STAFF DIRECTOR

FROM: SHAWN WOODHEAD WERTH *SWW*
REVIEWING OFFICER
OFFICE OF ADMINISTRATIVE REVIEW

SUBJECT: AF# 1447 - PLUMBERS LOCAL 24 POLITICAL ACTION
COMMITTEE AND MARK MCMANUS, AS TREASURER
(C00252056)

SENSITIVE

The attached Reviewing Officer Recommendation is being circulated on an informational basis. A copy was also sent to respondents in accordance with 11 C.F.R. § 111.36(f). The respondents may file with the Commission Secretary a written response within 10 days of transmittal of the recommendation.

After the 10 day period, the Reviewing Officer Recommendation and the respondents' written response, if any, will be circulated to the Commission to make a final determination.

Attachment

27092601857



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

November 17, 2006

**REVIEWING OFFICER RECOMMENDATION
OFFICE OF ADMINISTRATIVE REVIEW ("OAR")**

AF# 1447 – Plumbers Local 24 Political Action Committee and Mark McManus, as
Treasurer (C00252056)

On April 4, 2006, the Federal Election Commission ("the Commission") found reason to believe ("RTB") that the respondents violated 2 U.S.C. § 434(a) for failing to timely file the 2005 Year End Report and made a preliminary determination that the civil money penalty was \$1,600 based on the schedule of penalties at 11 C.F.R. § 111.43. They were notified by the Reports Analysis Division on April 6, 2006 of the Commission's RTB finding and civil money penalty.

Respondents' Response

On April 24, 2006, the Commission received a written response and supporting documentation ("challenge") from the Treasurer. Included is a copy of the RTB Notification and a letter from David A. Gerson, CPA, the respondents' accountant. Mr. Gerson states that "[w]e had the [reports] completed on time but 'forgot' to e-file them on January 30, 2006. We realized it a few days later and then immediately e-filed the returns."

Analysis

The Federal Election Campaign Act ("Act") states that treasurers of political committees shall file a year-end report no later than January 31. 2 U.S.C. § 434(a)(4)(A)(iv) and 11 C.F.R. § 104.5(c)(2)(B). The treasurer shall be personally responsible for the timely filing of reports. 11 C.F.R. §104.14(d). The respondents' written response shall contain the reason(s) why they are challenging the Commission's reason to believe finding and may consist of the existence of extraordinary circumstances that were beyond the control of the respondents, were for a duration of at least 48 hours and prevented them from filing the report in a timely manner. An example of a circumstance which is not considered extraordinary is problems with vendors. 11 C.F.R. § 111.35.

The issue raised in the challenge and the CPA's letter, that the respondents' accounting firm prepared but then "forgot" to file the report on time, does not meet the "extraordinary circumstances" 3-prong test. Even if someone other than the Treasurer files the reports, it is ultimately the Treasurer's responsibility to ensure that reports are filed timely.

The 2005 Year End Report was filed on February 8, 2006, 8 days late. The Reviewing Officer, therefore, recommends that the Commission make a final determination that the respondents violated 2 U.S.C. § 434(a) and assess a civil money penalty of \$1,600.

27092601858

OAR Recommendations

- (1) Make a final determination in AF# 1447 that the Plumbers Local 24 Political Action Committee and Mark McManus, as Treasurer, violated 2 U.S.C. § 434(a) and assess a civil money penalty of \$1,600; and
- (2) Send the appropriate letter.

Reviewing Analyst: Mary E. Seiler

Attachments

- Attachment 1 - Challenge Received from Respondents
- Attachment 2 - Declaration from RAD
- Attachment 3 - Declaration from OAR

27092601859



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

April 6, 2006

Mark McManus
Plumbers Local 24 Political Action Committee
986 South Springfield Ave.
Springfield, NJ 07081

C00252056
AF#: 1447

Dear Mark McManus:

The Federal Election Campaign Act of 1971, as amended ("the Act"), requires that your committee file a Year End Report of Receipts and Disbursements every calendar year. This report, covering the period through December 31st, shall be filed no later than January 31st. 2 U.S.C. 434(a). You were previously notified of the due date for this report. Records at the Federal Election Commission ("FEC") indicate that this report was filed on 2/8/2006, 8 days late.

The Act was further amended in 1999 to permit the FEC to impose civil money penalties for violations of the reporting requirements of 2 U.S.C. 434(a). 2 U.S.C. 437g(a)(4). On 4/4/2006, the FEC found that there is reason to believe ("RTB") that Plumbers Local 24 Political Action Committee and you, as treasurer, violated 2 U.S.C. 434(a) by failing to file timely this report on or before January 31st. Based on the FEC's schedules of civil money penalties at 11 C.F.R. 111.43, the amount of your civil money penalty calculated at the RTB stage is \$1600. It is due by 5/14/2006 and is based on these factors:

Election Sensitivity of Report: Not Election Sensitive
Level of Activity: \$ 117706
Number of Days Late: 8
Number of Previous Civil Money Penalties Assessed: 0

To Pay the Calculated Civil Money Penalty

To pay the calculated civil money penalty, send the enclosed remittance and your payment to the FEC at the address on page 3. Upon receipt of your payment, the FEC will send you a final determination letter.

To Challenge the RTB Finding and/or Calculated Civil Money Penalty

To challenge the RTB finding and/or calculated civil money penalty, you must submit a written response, including the AF# found on page one, to the FEC's Office of Administrative Review, 999 E Street, NW, Washington, DC 20463. Your response must be received by 5/14/2006. Your written response must include the reason(s) why you are challenging the RTB finding and/or calculated civil money penalty. The FEC will only consider challenges that are based on a factual error, miscalculation of the calculated civil money penalty by the FEC, or the existence of extraordinary circumstances that persisted for more than 48 hours that were beyond

27092601860

your control and prevented you from filing the report in a timely manner. Your response must include the factual basis supporting the reason(s) and supporting documentation. The FEC strongly encourages that documents be submitted in the form of affidavits or declarations. Examples of circumstances that will not be considered extraordinary include, but are not limited to, negligence, problems with vendors or contractors, staff illness, computer failures and similar circumstances. 11 C.F.R. 111.35(b)(1)(iii) and (4).

Your failure to raise an argument in a timely fashion during the administrative process shall be deemed a waiver of your right to present such argument in a petition to the district court under 2 U.S.C. 437g. 11 C.F.R. 111.38.

If you intend to be represented by counsel, please advise the Office of Administrative Review. You should provide, in writing, the name, address and telephone number of your counsel and authorize counsel to receive notifications and communications relating to this challenge and imposition of the calculated civil money penalty.

If You Do Not Pay The Calculated Civil Money Penalty or Submit a Challenge

If you do not pay the calculated civil money penalty or submit a written response, the FEC will assume that the preceding factual allegations are true and make a final determination that Plumbers Local 24 Political Action Committee and you, as treasurer, violated 2 U.S.C. 434(a) and assess a civil money penalty.

Unpaid civil money penalties assessed through the Administrative Fine regulations will be subject to the Debt Collection Act of 1982("DCA")as amended by the Debt Collection Improvement Act of 1996, 31 U.S.C. 3701 et seq. The FEC may take any and all appropriate action authorized and required by the DCA, as amended, including transfer to the U.S. Department of the Treasury for collection. 11 C.F.R. 111.45.

This matter was generated based on information ascertained by the FEC in the normal course of carrying out its supervisory responsibilities. 2 U.S.C. 437g(a)(2). It will remain confidential in accordance with 2 U.S.C. 437g(a)(4)(B) and 437g(a)(12)(A) until it is placed on the public record in accordance with 11 C.F.R. 111.42, unless you notify the FEC in writing that you wish the matter to be made public.

Additional information on the FEC's administrative fine program, including the final regulations, is located at the FEC's website at www.FEC.gov. If you have questions regarding the payment of the calculated civil money penalty, please contact Elizabeth Goings in the Reports Analysis Division at our toll free number (800)424-9530 (at the prompt press 5) or (202)694-1130. If you have questions regarding the submission of a challenge, please contact the Office of Administrative Review at our toll free number (800)424-9530 (press 0, then ext. 1660) or (202)694-1660.

Sincerely,



Michael E. Toner
Chairman

2709260186

ADMINISTRATIVE FINE REMITTANCE & PAYMENT INSTRUCTIONS

In accordance with the schedule of penalties at 11 C.F.R. 111.43, the amount of your civil money penalty calculated at RTB is \$1600 for the 2005 Year-End Report.

Please mail this remittance with a check or money order made payable to the Federal Election Commission to the following address:

Federal Election Commission
P.O. Box 979058
St. Louis, MO 63197-9000

If you choose to send your remittance and payment by courier or overnight delivery, please use this address:

U.S. Bank - Government Lockbox
FEC #979058
1005 Convention Plaza
Attn: Government Lockbox, SL-MO-C2GL
St. Louis, MO 63101

The remittance and your payment are due by 5/14/2006. Upon receipt of your remittance and payment, the FEC will send you a final determination letter.

PAYMENTS BY PERSONAL CHECK

Personal checks will be converted into electronic funds transfers (EFTS). Your account will be electronically debited for the amount on your check, usually within 24 hours, and the debit will appear on your regular statement. We will destroy your original check and keep a copy of it. In case the EFT cannot be processed for technical reasons, you authorize us to process the copy in lieu of the original check. Should the EFT not be completed because of insufficient funds, we may try to make the transfer twice.

PLEASE DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT

FOR: Plumbers Local 24 Political Action Committee

FEC ID#: C00252056

AF#: 1447

PAYMENT DUE DATE: 5/14/2006

PAYMENT AMOUNT DUE: \$ 1600

27092601862

Plumbers Local Union No. 24

Attachment # 1
Pages 6

986 So. Springfield Ave., Springfield, New Jersey 07081

Tel. 973-912-0092 Fax: 973- 912-0464

www.ualocal24.org

Business Manager
MARK MCMANUS

Business Agents
WILLIAM KENNEDY
JAMES J. MCMANUS, JR.
SALVATORE SIMONETTI, JR.

Secretary/ Treasurer
RICHARD FLOSTER

RECEIVED
REGISTRATION CENTER
2006 APR 24 A 9:28

April 17, 2006

Federal Election Commission
Office of Administrative Review
999 E Street, NW
Washington, DC 20463

Re: Political Action Committee Local Union No. 24:
C00252056, AF#: 1447

Dear Examiner:

I am writing in response to your letter of April 6, 2006 (copy enclosed) to respectfully request abatement of the penalty pursuant to our accountant's explanation which is attached and has been separately submitted to your office.

Thank you for your anticipated understanding.

Sincerely yours,



MARK MCMANUS
Business Manager

DGFEC.txt
MM;dg
Encl.

cc. Mr. David A. Gerson, CPA

2006 APR 21 11:33

Administrative

59810926072

DAVID A. GERSON
Certified Public Accountant
& Associates, P.C.

16 Arcadian Way
Paramus, New Jersey 07652

David A. Gerson, CPA*
Carol J. Burek, CPA*
Darryl S. Cohen

Phone: (201) 843-0444
Fax: (201) 843-0902
e-mail: gersoncpa@optonline.net

*Member NJ Society of CPAs

April 17, 2006

Federal Election Commission
Office of Administrative Review
999 E Street, NW
Washington, DC 20463

Re: Political Action Committee Local Union No.s:
9 - C00155440, AF#: 1445
14 - C00191213, AF#: 1446
24 - C00252056, AF#: 1447
274 - C00190991, AF#: 1444

Dear Examiner:

We are accountants for the above referenced PACs and have been preparing their required FEC Forms 3X for many years. We are responding to your letters of April 6, 2006 which is assessing penalties for late filing of the December 31, 2005 FEC 3X Forms (copies of the letters are enclosed). Additionally, since the inception of the e-filing requirements we have been filing the returns from our system. We are submitting this letter as a request for abatement of the penalties you have assessed for the late filing of the December 31, 2005 FEC 3X reports.

We prepare and file the 3X Forms for these PACS at the same time for several reasons. Most importantly because they are affiliated which means that many of the contribution limitation rules apply to them in the aggregate and we need to coordinate those matters before the filings are made.

We had the returns prepared and ready for filing by the 15th of January (due date of the state return) but, had to wait for additional information so we could complete the memo entries (not required on the state forms). We had the forms completed on time but "forgot" to e-file them on January 30, 2006. We realized it a few days later and then immediately e-filed the returns.

As previously stated, we have been preparing and filing the required FEC Forms 3X for these accounts for many years. Prior to these filings, the returns have always been made on time as evidenced by the "Number of Previous Civil Money Penalties Assessed: 0" as shown on your letters for all 4 accounts.

27092601864

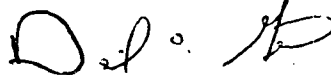
Federal Election Commission
Office of Administrative Review
continued, page -2-
April 17, 2006

Based on the excellent history of timely filing for our clients, we respectfully request that you abate the penalties you have assessed. Be assured that the necessary safeguards have been set in place by all 4 PAC Funds and by us to make sure that a late filing never happens again. We will continue to be diligent in the timely preparation and filing of all future returns as we have in the past.

Thank you for your anticipated understanding in this matter and for any courtesies you may extend to us and our clients.

If you have any questions or require any further information, please advise.

Sincerely yours,



DAVID A. GERSON, CPA
direct e-mail:
dgerson@optonline.net

DGFEC.txt
DAG;dg
Encl.

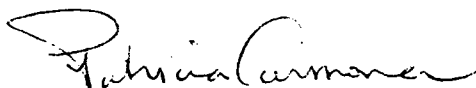
cc. Mr. Michael Maloney - Local 9
Mr. Eric Boyce - Local 14
Mr. Mark McManus - Local 24
Mr. John Wende - Local 274

Certified Mail 7002 3150 0001 3340 3688

27092601865

DECLARATION OF PATRICIA CARMONA

1. I am the Chief of the Compliance Branch for the Reports Analysis Division of the Federal Election Commission ("Commission"). In my capacity as Chief of the Compliance Branch, I oversee the research conducted with regard to the Administrative Fine Program. I make this declaration based on my personal knowledge and, if called upon as a witness, could and would testify competently to the following matters.
2. I hereby certify that documents identified herein are true and accurate copies of the following sent by the Commission to the Plumbers, Local 24 PAC:
 - A) Prior Notice dated December 28, 2005 referencing the 2005 Year End Report.
 - B) Reason-to-Believe Letter dated April 6, 2006, referencing the 2005 Year End Report.
3. I hereby certify that I have searched the Commission's public records and find that the Plumbers, Local 14 PAC filed the Year End Report with the Commission on February 08, 2006.
4. Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct and there are no relevant telecoms for the case. This declaration was executed at Washington, D.C. on the 27th day of April, 2006.



Patricia Carmona
Chief, Compliance Branch
Reports Analysis Division
Federal Election Commission

27092601866

YEAR-END REPORT NOTICE

FEDERAL ELECTION COMMISSION

PARTIES AND PACS

December 28, 2005

I. QUARTERLY FILERS

REPORT	REPORTING PERIOD ¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
Year-End	07/01/05 - 12/31/05	01/31/06	01/31/06

II. MONTHLY FILERS

REPORT	REPORTING PERIOD ¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
Year-End	12/01/05 - 12/31/05	01/31/06	01/31/06

WHO MUST FILE

All Party Committees and PACs (Nonconnected Committees and Separate Segregated Funds) must file a Year-End Report on January 31, 2006. Committees must continue to file reports until the Commission notifies them in writing that their termination report has been accepted.

METHOD OF FILING

Year-End Reports sent by registered or certified mail must be postmarked by the mailing date. Committees should keep the mailing receipt with its postmark as proof of filing.

If using overnight mail, the delivery service must receive the report by the mailing date. "Overnight mail" includes Priority or Express Mail having a delivery confirmation, or an overnight delivery service with an on-line tracking system. Year-End Reports filed by any other means must be received by the Commission (or Secretary of the Senate for committees supporting only Senate candidates) by the filing date.

ELECTRONIC FILING

Political committees that receive contributions or make expenditures in excess of \$50,000 in a calendar year, or that expect to do so, must submit their reports electronically. For additional information, review the enclosed handout entitled "Electronic Filing," call the FEC's Electronic Filing office at (800) 424-9530 or (202) 694-1642, and visit our web site at <http://www.fec.gov/elecfil/electron.shtml>.

CHANGE IN FILING FREQUENCY

Committees able to change their reporting schedule (for example, from monthly to quarterly) who wish to do so must notify the Commission in writing when they file their next report due under their current reporting schedule. Electronic filers must file this request electronically. Committees may change their filing frequency no more than once per calendar year.

¹These dates indicate the beginning and the end of the reporting period. A reporting period always begins the day after the closing date of the last report filed. If the committee is new and has not previously filed a report, the first report must cover all activity that occurred before the committee registered.

(over)

27092601867

I. QUARTERLY FILING SCHEDULE FOR 2006

REPORT	REPORTING PERIOD ¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
April Quarterly	01/01/06 - 03/30/06	04/15/06	04/15/06 ²
July Quarterly	04/01/06 - 06/30/06	07/15/06	07/15/06 ²
October Quarterly	07/01/06 - 09/30/06	10/15/06	10/15/06 ²
Pre-General ³	10/01/06 - 10/18/06	10/23/06	10/26/06
Post-General	10/19/06 - 11/27/06	12/07/06	12/07/06
Year-End	11/28/06 - 12/31/06	01/31/07	01/31/07

II. MONTHLY FILING SCHEDULE FOR 2006

REPORT	REPORTING PERIOD ¹	REG./CERT. & OVERNIGHT MAILING DATE	FILING DATE
February	01/01/06 - 01/31/06	02/20/06	02/20/06
March	02/01/06 - 02/28/06	03/20/06	03/20/06
April	03/01/06 - 03/31/06	04/20/06	04/20/06
May	04/01/06 - 04/30/06	05/20/06	05/20/06 ²
June	05/01/06 - 05/31/06	06/20/06	06/20/06
July	06/01/06 - 06/30/06	07/20/06	07/20/06
August	07/01/06 - 07/31/06	08/20/06	08/20/06 ²
September	08/01/06 - 08/31/06	09/20/06	09/20/06
October	09/01/06 - 09/30/06	10/20/06	10/20/06
Pre-General	10/01/06 - 10/18/06	10/23/06	10/26/06
Post-General	10/19/06 - 11/27/06	12/07/06	12/07/06
Year-End	11/28/06 - 12/31/06	01/31/07	01/31/07

48- AND 24-HOUR REPORTS OF INDEPENDENT EXPENDITURES

Any PAC or Party Committee that makes independent expenditures in connection with an election may also have to file 48-hour or 24-hour reports. The 48-hour reporting requirement will be triggered each time the committee makes independent expenditures aggregating \$10,000 or more between January 1st and the 20th day before the election. The 24-hour reporting requirement will be triggered each time the committee makes independent expenditures aggregating \$1,000 or more after the 20th day, but more than 24 hours, before the day of the election. See 11 CFR 104.4.

These reports are *not* required when a Party Committee or PAC makes a contribution directly to a candidate. Visit our website, http://www.fec.gov/pages/charts_ie_dates.shtml, for a state-by-state chart of 48- and 24-hour reporting periods.

COMPLIANCE

- Treasurers of political committees are responsible for both the timeliness and the accuracy of all reports. They may be subject to monetary penalties if reports are inaccurate or are not filed on time.
- Under the Administrative Fine Program, political committees and their treasurers who fail to file their reports on time may be subject to civil money penalties up to \$16,000 (or more for repeat late- and non-filers). For additional information, see the enclosed handout, "Administrative Fine Program," and visit <http://www.fec.gov/af.shtml>.
- In addition, political committees that file illegible reports or use non-FEC forms (except for FEC-approved, computer-generated forms) will be required to refile their reports.
- Electronic filers who instead file on paper or submit an electronic report (either by direct transmission or on diskette) that does not pass the validation test will be considered non-filers and may be subject to enforcement actions (including administrative fines).

¹See footnote #1, on reverse side.

²Notice that the filing date falls on a weekend. Filing deadlines are not extended when they fall on nonworking days.

³Required only if committee makes contributions or expenditures in connection with election during the reporting period



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

April 6, 2006

Mark McManus
Plumbers Local 24 Political Action Committee
986 South Springfield Ave.
Springfield, NJ 07081

C00252056
AF#: 1447

Dear Mark McManus:

The Federal Election Campaign Act of 1971, as amended ("the Act"), requires that your committee file a Year End Report of Receipts and Disbursements every calendar year. This report, covering the period through December 31st, shall be filed no later than January 31st. 2 U.S.C. 434(a). You were previously notified of the due date for this report. Records at the Federal Election Commission ("FEC") indicate that this report was filed on 2/8/2006, 8 days late.

The Act was further amended in 1999 to permit the FEC to impose civil money penalties for violations of the reporting requirements of 2 U.S.C. 434(a). 2 U.S.C. 437g(a)(4). On 4/4/2006, the FEC found that there is reason to believe ("RTB") that Plumbers Local 24 Political Action Committee and you, as treasurer, violated 2 U.S.C. 434(a) by failing to file timely this report on or before January 31st. Based on the FEC's schedules of civil money penalties at 11 C.F.R. 111.43, the amount of your civil money penalty calculated at the RTB stage is \$1600. It is due by 5/14/2006 and is based on these factors:

Election Sensitivity of Report: Not Election Sensitive
Level of Activity: \$ 117706
Number of Days Late: 8
Number of Previous Civil Money Penalties Assessed: 0

To Pay the Calculated Civil Money Penalty

To pay the calculated civil money penalty, send the enclosed remittance and your payment to the FEC at the address on page 3. Upon receipt of your payment, the FEC will send you a final determination letter.

To Challenge the RTB Finding and/or Calculated Civil Money Penalty

To challenge the RTB finding and/or calculated civil money penalty, you must submit a written response, including the AF# found on page one, to the FEC's Office of Administrative Review, 999 E Street, NW, Washington, DC 20463. Your response must be received by 5/14/2006. Your written response must include the reason(s) why you are challenging the RTB finding and/or calculated civil money penalty. The FEC will only consider challenges that are based on a factual error, miscalculation of the calculated civil money penalty by the FEC, or the existence of extraordinary circumstances that persisted for more than 48 hours that were beyond

27092601069

your control and prevented you from filing the report in a timely manner. Your response must include the factual basis supporting the reason(s) and supporting documentation. The FEC strongly encourages that documents be submitted in the form of affidavits or declarations. Examples of circumstances that will not be considered extraordinary include, but are not limited to, negligence, problems with vendors or contractors, staff illness, computer failures and similar circumstances. 11 C.F.R. 111.35(b)(1)(iii) and (4).

Your failure to raise an argument in a timely fashion during the administrative process shall be deemed a waiver of your right to present such argument in a petition to the district court under 2 U.S.C. 437g. 11 C.F.R. 111.38.

If you intend to be represented by counsel, please advise the Office of Administrative Review. You should provide, in writing, the name, address and telephone number of your counsel and authorize counsel to receive notifications and communications relating to this challenge and imposition of the calculated civil money penalty.

If You Do Not Pay The Calculated Civil Money Penalty or Submit a Challenge

If you do not pay the calculated civil money penalty or submit a written response, the FEC will assume that the preceding factual allegations are true and make a final determination that Plumbers Local 24 Political Action Committee and you, as treasurer, violated 2 U.S.C. 434(a) and assess a civil money penalty.

Unpaid civil money penalties assessed through the Administrative Fine regulations will be subject to the Debt Collection Act of 1982("DCA")as amended by the Debt Collection Improvement Act of 1996, 31 U.S.C. 3701 et seq. The FEC may take any and all appropriate action authorized and required by the DCA, as amended, including transfer to the U.S. Department of the Treasury for collection. 11 C.F.R. 111.45.

This matter was generated based on information ascertained by the FEC in the normal course of carrying out its supervisory responsibilities. 2 U.S.C. 437g(a)(2). It will remain confidential in accordance with 2 U.S.C. 437g(a)(4)(B) and 437g(a)(12)(A) until it is placed on the public record in accordance with 11 C.F.R. 111.42, unless you notify the FEC in writing that you wish the matter to be made public.

Additional information on the FEC's administrative fine program, including the final regulations, is located at the FEC's website at www.FEC.gov. If you have questions regarding the payment of the calculated civil money penalty, please contact Elizabeth Goings in the Reports Analysis Division at our toll free number (800)424-9530 (at the prompt press 5) or (202)694-1130. If you have questions regarding the submission of a challenge, please contact the Office of Administrative Review at our toll free number (800)424-9530 (press 0, then ext. 1660) or (202)694-1660.

Sincerely,



Michael E. Toner
Chairman

27092601870

ADMINISTRATIVE FINE REMITTANCE & PAYMENT INSTRUCTIONS

In accordance with the schedule of penalties at 11 C.F.R. 111.43, the amount of your civil money penalty calculated at RTB is \$1600 for the 2005 Year-End Report.

Please mail this remittance with a check or money order made payable to the Federal Election Commission to the following address:

Federal Election Commission
P.O. Box 979058
St. Louis, MO 63197-9000

If you choose to send your remittance and payment by courier or overnight delivery, please use this address:

U.S. Bank - Government Lockbox
FEC #979058
1005 Convention Plaza
Attn: Government Lockbox, SL-MO-C2GL
St. Louis, MO 63101

The remittance and your payment are due by 5/14/2006. Upon receipt of your remittance and payment, the FEC will send you a final determination letter.

PAYMENTS BY PERSONAL CHECK

Personal checks will be converted into electronic funds transfers (EFTS). Your account will be electronically debited for the amount on your check, usually within 24 hours, and the debit will appear on your regular statement. We will destroy your original check and keep a copy of it. In case the EFT cannot be processed for technical reasons, you authorize us to process the copy in lieu of the original check. Should the EFT not be completed because of insufficient funds, we may try to make the transfer twice.

PLEASE DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT

FOR: Plumbers Local 24 Political Action Committee

FEC ID#: C00252056

AF#: 1447

PAYMENT DUE DATE: 5/14/2006

PAYMENT AMOUNT DUE: \$ 1600

270992601871

DECLARATION OF MARY E. SEILER

1. I am the Reviewing Analyst in the Office of Administrative Review for the Federal Election Commission ("Commission"). In my capacity as Reviewing Analyst, I conduct research with respect to all challenges submitted in accordance with the Administrative Fine program.
2. The 2005 Year End Report is due January 31, 2006. If electronically filed, it must be received and validated by the Commission at or before 11:59 p.m., Eastern Standard/Daylight Time on January 31 to be timely filed.
3. I hereby certify that I have searched the Commission's public records and that the document identified herein is a true and accurate copy of Page 1 of the Summary Page for the 2005 Year End Report electronically filed by the Plumbers Local 24 Political Action Committee and Mark McManus, as Treasurer. According to the Commission's records, the report covers the period from July 1 through December 31, 2005 and was received on February 8, 2006.
4. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed at Washington on the 17th of November, 2006.



Mary E. Seiler
Reviewing Analyst
Office of Administrative Review
Federal Election Commission

27092601872

FEC FORM 3X

REPORT OF RECEIPTS AND DISBURSEMENTS For Other Than An Authorized Committee

Office Use Only

1. NAME OF COMMITTEE (in full) USE FEC MAILING LABEL OR TYPE OR PRINTY Example: If typing, type over the lines

PLUMBERS LOCAL 34 POLITICAL ACTION COMMITTEE

ADDRESS (number and street)

886 SOUTH SPRINGFIELD AVE.

Check if different than previously reported. (ACC)

SPRINGFIELD

NJ

07081

2. FEC IDENTIFICATION NUMBER CITY A STATE A ZIP CODE A

C00252056

3. IS THIS REPORT NEW (N) OR AMENDED (A)

x

4. TYPE OF REPORT (Choose One)

(b) Monthly Report Due On: Feb 20 (M2), May 20 (M5), Aug 20 (M8), Nov 20 (M11) (Non-Election Year Only), Mar 20 (M3), Jun 20 (M6), Sep 20 (M9), Dec 20 (M12) (Non-Election Year Only), Apr 20 (M4), Jul 20 (M7), Oct 20 (M10), Jan 31 (YE)

(6) Quarterly Reports:

April 15 Quarterly Report(Q1)

July 15 Quarterly Report(Q2)

October 15 Quarterly Report(Q3)

X January 31 Quarterly Report(YE)

July 31 Mid-Year Report(Non-election Year Only) (MY)

Termination Report (TER)

(c) 12-Day PRE-Election Report for the: Primary (12P), General (12G), Runoff (12R), Convention (12C), Special (12G)

Election on in the State of

(d) 30-Day Post-Election Report for the: General (30G), Runoff (30R), Special (30S)

Election on in the State of

5. Covering Period 07 01 2005 through 12 31 2005

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Treasurer MARK MCMANUS

Signature of Treasurer Electronically Filed by MARK MCMANUS Date 01 30 2006

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C 437g.

Office Use Only

FEC FORM 3X (Rev. 02/2005)

27092601873



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

VIA OVERNIGHT DELIVERY

November 27, 2006

Mark McManus, as Treasurer
Plumbers Local 24 Political Action Committee
986 South Springfield Ave.
Springfield, NJ 07081

C00252056
AF# 1447

Dear Mr. McManus:

On April 4, 2006, the Federal Election Commission ("Commission") found reason to believe ("RTB") that the Plumbers Local 24 Political Action Committee and you, as Treasurer ("respondents"), violated 2 U.S.C. § 434(a) for failing to timely file the 2005 Year End Report. The Commission also made a preliminary determination that the civil money penalty was \$1,600 based on the schedule of penalties at 11 C.F.R. § 111.43.

After reviewing the written response and any supplemental information submitted by you and Commission staff, the Reviewing Officer has recommended that the Commission make a final determination in this matter. A copy of the Reviewing Officer's recommendation is attached.

You may file with the Commission Secretary a written response to the recommendation within 10 days of the date of this letter. Your written response should be sent to the Commission Secretary, 999 E Street, NW, Washington, DC 20463. As a result of the anthrax threat in the Washington, DC area, US Postal Service mail delivery to federal agencies, including the Commission, has been interrupted. Until regular mail delivery resumes, you may also file your written response with the Commission Secretary via facsimile (202-208-3333) or by courier at the same address (if you use an overnight delivery service, please use zip code 20004 instead of zip code 20463). Please include the AF # in your response. Your response may not raise any arguments not raised in your original written response or not directly responsive to the Reviewing Officer's recommendation. 11 C.F.R. § 111.36(f). The Commission will then make a final determination in this matter.

Please contact me at the toll free number 800-424-9530 (press 0, then press 1660) or 202-694-1660 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary E. Seiler".

Mary E. Seiler
Reviewing Analyst
Office of Administrative Review

Attachment

2709260187A



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

COMMISSION
SECRETARIAT

2006 DEC 13 P 2:42

December 12, 2006

MEMORANDUM

TO: THE COMMISSION

THROUGH: PATRINA M. CLARK *mc*
STAFF DIRECTOR

JOHN D. GIBSON *jd*
ACTING DEPUTY STAFF DIRECTOR

FROM: SHAWN WOODHEAD WERTH *sw*
REVIEWING OFFICER
OFFICE OF ADMINISTRATIVE REVIEW

SUBJECT: FINAL DETERMINATION RECOMMENDATION IN AF# 1447 -
PLUMBERS LOCAL 24 POLITICAL ACTION COMMITTEE AND
MARK MCMANUS, AS TREASURER (C00252056)

SENSITIVE

On April 4, 2006, the Commission found reason to believe ("RTB") that the respondents violated 2 U.S.C. § 434(a) for failing to timely file the 2005 Year End Report and made a preliminary determination that the civil money penalty was \$1,600 based on the schedule of penalties at 11 C.F.R. § 111.43.

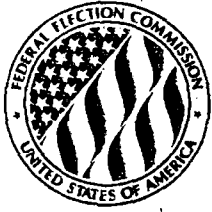
On April 24, 2006, the Commission received their written response and supporting documentation ("challenge"). After reviewing the challenge, the Reviewing Officer's recommendation dated November 17, 2006 was forwarded to the Commission and a copy was forwarded to the respondents. The Reviewing Officer recommended that the Commission make a final determination that they violated 2 U.S.C. § 434(a) and assess a \$1,600 civil money penalty because they submitted no evidence that a factual error was made, that the penalty was miscalculated at RTB or that extraordinary circumstances existed which prevented them from timely filing the report.

Within 10 days of transmittal of the recommendation, they may file a written response with the Commission Secretary which may not raise any arguments not raised in their challenge or not directly responsive to the Reviewing Officer's recommendation. 11 C.F.R. § 111.36(f). As of this date, a written response has not been received.

OAR Recommendations

- (1) Make a final determination in AF# 1447 that the Plumbers Local 24 Political Action Committee and Mark McManus, as Treasurer, violated 2 U.S.C. § 434(a) and assess a civil money penalty of \$1,600; and
- (2) Send the appropriate letter.

27092601875



FEDERAL ELECTION COMMISSION
Washington, DC 20463

SENSITIVE

DATE & TIME OF TRANSMITTAL Wednesday, December 13, 2006 4:00

BALLOT DEADLINE: Monday, January 08, 2007 4:00

COMMISSIONER: LENHARD, MASON, TONER, von SPAKOVSKY, WALTHER, WEINTRAUB

SUBJECT: **Final Determination Recommendation in AF #1447
Plumbers Local 24 Political Action Committee and
Mark McManus, as Treasurer (C00252056) Memorandum
from the Reviewing Officer dated December 12, 2006.**

I approve the recommendation(s)

I object to the recommendation(s)

I am recused from voting.

No vote by ballot.

COMMENTS: _____

DATE: _____

SIGNATURE: _____

A definite vote is required. All ballots must be signed and dated. Please return ONLY THE BALLOT to the Commission Secretary. Please return ballot no later than date and time shown above.

FROM THE OFFICE OF THE SECRETARY OF THE COMMISSION

27092601876

BEFORE THE FEDERAL ELECTION COMMISSION

In the Matter of)
)
Final Determination Recommendation in) AF 1447
Plumbers Local 24 Political Action)
Committee and Mark McManus, as)
Treasurer (C00252056))

CERTIFICATION

I, Mary W. Dove, Secretary of the Federal Election Commission, do hereby certify that on January 08, 2007, the Commission decided by a vote of 6-0 to take the following actions in AF 1447:

1. Make a final determination in AF 1447 that the Plumbers Local 24 Political Action Committee Fund and Mark McManus, as Treasurer, violated 2 U.S.C. § 434(a) and assess a civil money penalty of \$1,600.
2. Send the appropriate letter.

Commissioners Lenhard Mason, Toner, von Spakovsky, Walther, and Weintraub voted affirmatively for the decision.

Attest:

January 9, 2007
Date

Mary W. Dove
Mary W. Dove
Secretary of the Commission

27092601877



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

January 12, 2007

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Mark McManus, as Treasurer
Plumbers Local 24 Political Action Committee
986 South Springfield Avenue
Springfield, New Jersey 07081

ID# C00252056
AF# 1447

Dear Mr. McManus:

On April 4, 2006, the Federal Election Commission ("the Commission") found reason to believe ("RTB") that the Plumbers Local 24 Political Action Committee and you, as Treasurer, violated 2 U.S.C. § 434(a) for failing to timely file the 2005 Year End Report. By mailgram dated April 6, 2006, the Commission sent you notification of the RTB finding that included a civil money penalty calculated at RTB of \$1,600 in accordance with the schedule of penalties at 11 C.F.R. § 111.43. On April 24, 2006, the Office of Administrative Review received the written responses from you and David Gerson challenging the civil money penalty calculated at RTB.

The Reviewing Officer reviewed the Commission's RTB finding with its supporting documentation and the written responses. Based on this review, the Reviewing Officer recommended that the Commission make a final determination that the Plumbers Local 24 Political Action Committee and you, as Treasurer, violated 2 U.S.C. § 434(a) and assess a civil money penalty in the amount of \$1,600 in accordance with 11 C.F.R. § 111.43. The basis for the Reviewing Officer's recommendation was included in the Final Determination Report, a copy of which was sent to you on November 27, 2006.

The \$1,600 payment for the civil money penalty was received at the Commission's lockbox on December 12, 2006.

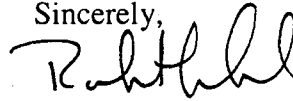
On January 8, 2007, the Commission adopted the Reviewing Officer's recommendation and made a final determination that the Plumbers Local 24 Political Action Committee and you, as Treasurer, violated 2 U.S.C. § 434(a) and assessed a civil money penalty of \$1,600. It is based on the same factors used to calculate the civil money penalty at RTB.

27092601878

The confidentiality provisions at 2 U.S.C. § 437g(a)(12) no longer apply and this matter is now public. The file will be made a part of the public record pursuant to 11 C.F.R. § 111.42(b). Although the file must be placed on the public record within 30 days from the date of the Commission's notification, this could occur at any time following certification of the Commission's vote.

If you have any questions regarding the payment of the civil money penalty, please contact Shawn Woodhead Werth on our toll free number (800)424-9530 (press 0, then ext. 1660) or (202)694-1660.

Sincerely,



Robert D. Lenhard
Chairman

cc: William J. Kennedy, Treasurer

27092601879

FOR: Plumbers Local 24 Political Action Committee

FEC ID#: C00252056

AF#: 1447

PAYMENT DUE DATE: 5/14/2006


PAYMENT AMOUNT DUE: \$ 1600

QUALITY IS OUR PRIORITY FOR LOCKBOX 9058
SEQ# 001 \$ 0000160000 BA# 1 12-12-06 20 4



27092601880

usbancorp.
The Best Service Guaranteed

	PLUMBERS' LOCAL NO. 24 POLITICAL ACTION COMMITTEE	Commerce Bank N.A. SPRINGFIELD, ILL.	01298 65-136/312 518
PAY TO THE ORDER OF	Federal Election Commission		12/07/06
			\$ 1,600.00
	One Thousand Six Hundred Dollars and 00/100		DOLLARS
MEMO	AF# 1447	THIS PAYMENT MADE POSSIBLE BY UNION LABOR	
		<i>William J. Kennedy</i> <i>Mail M. M. L.</i>	



FEDERAL ELECTION COMMISSION
Washington DC 20463

THIS IS THE END OF ADMINISTRATIVE FINE CASE # 1447

DATE SCANNED 6/6/07

SCANNER NO. 1

SCAN OPERATOR ESJ

27092601881