



FEDERAL ELECTION COMMISSION  
Washington, DC 20463

April 20, 2006

Anthony Pugliese, Treasurer  
American Institute of Certified Public Accountants  
Political Action Committee  
201 Plaza III -- Harborside Financial Center  
Jersey City, NJ 07311

Dear Mr. Pugliese:

Thank you for returning the completed "Commitment to Submit Matter to ADR Program" form to this office. As previously noted, this case has been designated **ADR 312/RR 05L-63** and should be referenced in all correspondence with the Commission.

The first phase of the program is the negotiation stage. You indicated, in your letter of April 19, 2006, that the Committee will be represented by Willkie Farr & Gallagher. Mr. Russell Smith of that firm contacted my office today on behalf of the Committee. However, without authorization it would be inappropriate to proceed. Therefore, whoever is designated to represent the Committee should complete the enclosed "Designation of Counsel" form and return it to this Office. The objective of the negotiations, during which I will represent the FEC, will be to achieve a mutually agreeable settlement of the issues while promoting compliance with the Act.

After a representative has been designated to represent the Committee, that person should be in touch with this office to select a day and time for the negotiations. While we would welcome the opportunity to sit down to discuss this case, we are prepared to address the matter and work to resolve it over the phone. That person should contact this Office at his/her earliest convenience but no later than fifteen (15) days from receipt of this letter so we may concur in the day, time and place for our negotiation. We anticipate that the negotiations will take no more than an hour.

In the event that we are unable to arrive at a settlement of this matter, we will proceed by mutual agreement to Mediation. The Mediation process is described in the material that accompanied our initial letter. If we proceed to Mediation, we will submit 3 names from a list of 15 Mediators who were selected, based on their extensive experience in the private sector, to serve on a panel especially prepared to handle FECA disputes. To assist in selecting the Mediator for the case, the names of the panel members will be accompanied by brief biographical sketches. While the Mediators are prepared to assist us in resolving this matter, they neither have the authority nor inclination to resolve it for us. That is a matter entirely in of the two parties.

If you have any questions about the ADR program or the negotiation or mediation procedures please let me hear from you. In the meantime, we look forward to hearing from the Committee's representative and concluding this matter expeditiously.

Sincerely,

Allan D. Silberman  
Director, ADR Office

Enclosure: a/s

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