



FEDERAL ELECTION COMMISSION  
999 E Street, N.W.  
Washington, DC 20463

June 19, 2006

Russell Smith, Esq.  
Willkie, Farr & Gallagher, LLP  
1875 K Street, N.W.  
Washington, D.C. 20006

Dear Mr. Smith:

This letter is a follow-up to the "Designation of Counsel" form completed and returned to this Office by Anthony Pugliese, Treasurer of the American Institute of Certified Public Accountants Political Action Committee. The Committee had previously completed and returned to this office the "Commitment to Submit Matter to ADR Program", which committed the Committee to using the ADR process to address matters arising from the Reports Analysis Division's review of it's records. As noted in the earlier correspondence, 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. The aforementioned Designation of Counsel form confirms that you have been authorized to represent the Committee with authority to engage in negotiations on its behalf and to settle matters under discussion. 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.

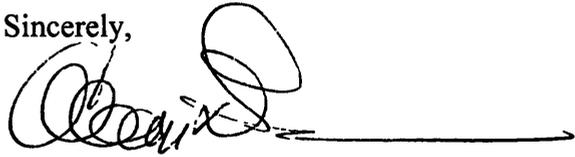
After you receive this letter, you should be in touch with this office to select a day and time for the negotiations. While we would welcome the opportunity to sit down to discuss this case, we are ready to address this matter and work to resolve it over the phone. Please let us hear from you at their 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 negotiations. We anticipate that the negotiations should take no more than an hour.

In the event that we are unable to resolve this matter, we will proceed by mutual agreement to Mediation. The Mediation process is described in the material that accompanied our previous letter. (A copy of the brochure describing the ADR process is enclosed.) 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 you in selecting the Mediator for your 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 our hands.

If you have any questions about the ADR program or the negotiations please be in touch. In the meantime, I look forward to hearing from you and concluding this matter expeditiously.

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Sincerely,

A handwritten signature in black ink, appearing to read "Allan D. Silberman", with a long horizontal line extending to the right.

Allan D. Silberman,  
Director, ADR Office

Enclosure

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