

January 30, 2007

Ms. Lynn M. Fraser
Assistant Director, ADR Office
Federal Election Commission
999 E Street NW
Washington, DC 20463

Dear Ms. Fraser:

Thank you for the opportunity for the Republican State Committee of Delaware (the Committee) to respond to the Commission's ADR office in the matter of ADR 351, regarding two amendments (filed on 5/6/05 and 4/27/06, respectively) required to the Committee's 2004 30 Day Post-General report.

The additional disbursements in the amount of \$ 79,004.62 disclosed on the first amendment were the result of two transfers for cash-flow purposes made to the Committee's non-federal (state) account from the Committee's federal account. Specifically, the original report did not include a \$ 35,535.20 transfer on 10/27/04, and a \$ 42,469.42 transfer on 11/5/04. On this amendment, the earlier of these transfers was reported as \$ 36,535.20. The second amendment correctly reported the amount of the first transfer as \$ 35,535.20, and also included four additional payroll-related transactions totaling \$ 3,579.43.

The first amendment was filed when the Committee realized that the transfers identified above, which had been entered into the software database, had nonetheless been omitted from the original report. The Committee contacted Aristotle, Inc. (the software provider), and after Aristotle was able to resolve the matter so that the transfer entries would then flow through to the report, the amendment was filed immediately.

In the spring of 2006, the Committee engaged a CPA firm to undertake a comprehensive review and reconciliation of all committee activity dating back to December of 2003. The second amendment to the 2004 30 Day Post-General report was filed once the committee realized that the four payroll-related transactions (all dated 10/15/04) had not been previously reported. The Committee has also filed minor amendments to other reports as necessary as a result of the reconciliations.

In April 2006, following the financial reconciliation by the CPA firm, the Committee instituted new internal procedures to enhance compliance and make sure that transfers such as these (and indeed all reportable transactions) are properly disclosed. All contributions and expenditures in the software are compared to the Committee's reconciled general ledger for bank activity, and these totals, as well as ending cash, are

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compared and verified both by the representative from the accounting firm that handles bookkeeping for the Committee and by the person who prepares and files the FEC reports.

In this manner, the Committee is confident that its FEC reports now correctly reflect the Committee's financial activity, with all transactions properly disclosed.

The Committee is aware that the amendments discussed above disclosed activity that should have been included with the original FEC filings. The Committee does feel it is important to note that the time periods did not involve election-sensitive filings, and that the omitted transactions did not involve any direct candidate contributions, in-kind or coordinated disbursements, candidate-related Federal Election Activity, or any other expenditures that directly affected federal candidates.

Thank you for your consideration of this response.

Respectfully submitted:

The Republican State Committee of Delaware

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