



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

OCT 18 2007

Russell L. Smith
Willkie Farr & Gallagher, LLP
1875 K Street, NW
Washington, D.C. 20006-1238

P-MUR 452

Dear Mr. Smith:

This is to acknowledge receipt of your letter dated October 1, 2007, advising us of a possible violation by American Institute of Certified Public Accountants Political Action Committee (AICPA PAC), of the Federal Election Campaign Act of 1971, as amended. We will review the matter and notify you as soon as the Federal Election Commission takes action on your submission.

For your information, we have attached a brief description of the Commission's procedures for handling matters such as this. If you have any questions, please contact me on our toll-free telephone number (800) 424-9530. Our local telephone number is (202) 694-1650.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff S. Jordan", with a long horizontal flourish extending to the right.

Jeff S. Jordan
Supervisory Attorney
Complaints Examination &
Legal Administration

Enclosure
Procedures

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