



FEDERAL ELECTION COMMISSION
Washington, DC 20463

December 8, 1977

AO 1977-59

John D. Fitzsimmons, Esquire
Willkie Fair & Gallagher
One Chase Manhattan Plaza
New York, New York 10005

Dear Mr. Fitzsimmons:

This refers to your letter of October 27, 1977, requesting an advisory opinion on behalf of the AICPA Effective Legislation Committee ("the Committee") concerning application of the Federal Election Campaign Act of 1971, as amended ("the Act").

Your letter states that the treasurer of the Committee, because of other professional responsibilities, is frequently out of town and may be unable to sign reports when they are due. You ask whether the treasurer may execute a power of attorney authorizing the assistant treasurer to sign required reports in the absence of the treasurer.

Under 2 U.S.C. 434(a) and the Commission's regulations at 11 CFR 104.12(a), reports of receipts and expenditures filed by a political committee must be signed by its treasurer. It is the opinion of the Commission that an assistant treasurer may be designated to serve in the absence of a treasurer. See 11 CFR 102.7(b)(2). The Commission notes, however, that the Committee has not identified an assistant treasurer in its Statement of Organization. Therefore, in order for an assistant treasurer to assume the duties and responsibilities of a treasurer by signing the required reports, the Committee must first file an amendment to its Statement of Organization identifying such a person.

This response constitutes an advisory opinion concerning the application of a general rule of law stated in the Act, or prescribed as a Commission regulation, to the specific factual situation set forth in your request. See 2 U.S.C. 437f.

Sincerely yours,

(signed)

Thomas E. Harris

Chairman for the

Federal Election Commission