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November 12, 1999

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VIA FAX -- 202-219-3923

Ms. Clinett Short
 Federal Election Commission
 Washington, DC 20463

RE: MUR 4938; Composition Roofers
Local 30 Political Action and Education Fund

Dear Ms. Short:

This letter will confirm my representation to you on November 12, 1999 that I am counsel for Roofers Union Local 30 in relation to the above matter. Local 30 acknowledges receipt of your November 4, 1999 letter in which you advised the Local Union Political Action and Education Fund that, according to your records, the Fund may be responsible for penalties due to late filing of required forms.

The Local Union No. 30 Political Action and Education Fund, and its Treasurer, Thomas Pedrick, have always striven to comply with all provisions set forth in the Act, as well as regulations promulgated by the Federal Election Commission. In order to insure compliance with these Rules, the Fund employed, some years ago, a private accountant, James Ridgeway, whose duties included the preparation and filing of all required forms with the FEC on a timely basis. The Fund periodically received copies of reports that were prepared by Mr. Ridgeway and assumed that all such reports had been filed in a timely manner in accordance with FEC Rules and Regulations. We apologize if any delay in filing occurred.

We have spoken to Mr. Ridgeway concerning your November 4 letter, and he has acknowledge responsibility for any errors in filing that may have occurred. Mr. Ridgeway is an excellent accountant, but was apparently unaware of the actual filing deadlines. I am enclosing a

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RECEIVED
 FEDERAL ELECTION
 COMMISSION
 OFFICE OF GENERAL
 COUNSEL

01/10/2000 09:53:40:02

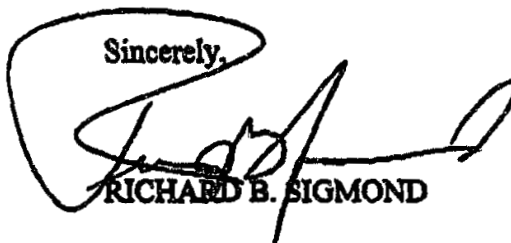
Ms. Clinett Short
November 12, 1999
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copy of a letter, dated November 10, 1999 from Mr. Ridgeway. It is a letter that, we understand, Mr. Ridgeway forwarded to you to offer his explanation for what occurred in this matter.

Please understand that the Local 30 Political Action and Education Fund will take every step in the future to avoid any further late filings.

Thank you again for your courtesy.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard B. Sigmond", is written over a large, loopy circular flourish.

RICHARD B. SIGMOND

RBS:aw
Encl.

NOV. 12, 1999 6:05PM
11/12/1999 14:05

LAW FIRM OF SJS
215-331-8323

ROOFERS 30

NO. 043 FP. 4 03

FROM : RIDGWAY ASSOCIATES

FAX NO. : 215 638 5614

Nov. 11 1999 02:51PM P3

RIDGWAY ASSOCIATES

PUBLIC ACCOUNTANTS

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Federal Election Commission
Attention Ms. Clinett Short
999 E Street, NW
Washington DC 20463

November 10, 1999

Re: MUE 4930
Composition Roofers Union
Local 30 PAC Fund
Tom Pedrick, Treasurer
6447 Torresdale Avenue
Philadelphia PA 19135

Dear Ms Short:

Please be advised, as the outside accountant of the above captioned fund I am the responsible party for filing all federal reports for the federal election commission. As such, I am responding to correspondence dated November 4, 1999 that was received by the fund containing assertions that the fund is in violation of the Federal Election Campaign Act of 1971 as promulgated by 2 U.S.C. section 434(a)(4)(A)(i).

Facts

As the responsible party I respond to the assertions as follows:

- I am a sole proprietor with a small tax practice responsible for filing profit and not for profit tax returns for individuals, small businesses and not for profit organizations.
- I have been retained by the above captioned fund to file Political Action Reports. This is not my expertise and to date I was unaware of the magnitude of the civil fines that the commission could levy upon a fund.
- At no time did I purposely file Federal Election Reports late and furthermore all future filings will be filed in a timely manner. The books and records of the fund are open for inspection either at your location or at the home office of the fund.
- The late filings of the FEC reports were due to staffing problems and record keeping deficiencies that prevented the timely filing of the reports. These areas of concern have been addressed and late filings of future reports will be eliminated.

I thank you in advance for your competent review of this matter.

Sincerely,

James F Ridgway
James F Ridgway

COPY

2020-03-10-02