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January 25, 2023

Danya C. Brown Assistant Staff Director Audit Division Federal Election Commission 1050 First Street, NE Washington, DC 20463

Re: Interim Audit Report CWA COPE PCC

Dear Ms. Brown:

We are writing in response to your December 8 letter and the Interim Audit Report of the Audit Division resulting from the audit of Communications Workers of America – COPE Political Contributions Committee (the "Committee").

The Committee will comply with the recommendation of the Audit Division staff to address Finding 1 by amending its reports to correct the cash on hand balance. The Committee intends to disclose the adjustment to the cash on hand balance and provide an explanation of the change on an amended May 2022 Monthly Report. The Committee will also file amended monthly and pre- and post-election reports for the remainder of 2022 to comply with the further recommendation to identify any subsequent discrepancies that may affect this adjustment and to carry the corrected balance forward. The Committee has communicated with Audit Division staff regarding how to properly disclose the recommended adjustment to cash on hand balance and anticipates filing the amendments shortly after that information is provided.

The Committee will also comply with the recommendation to address Finding 2 by disclosing the additional occupation and name of employer information that CWA has obtained for contributions made during the audit period. The Committee intends to comply with the recommendation by filing one or more Form 99 (Miscellaneous Electronic Submission) responses in the near future. The Committee anticipates that the response will be large enough that it may need to be broken into multiple filings. However, because Form 99 unfortunately cannot accommodate filing information in any format other than a text file, the Committee may need to submit the required information instead by filing an amended Schedule A on a future regularly-scheduled disclosure report or by amending its 2019-2020 disclosure reports, as provided in the recommendation.

With respect to the contributions for which the Committee was neither able to provide the Audit Division with adequate occupation or employer information nor provide documentation demonstrating that "best efforts" were made in a timely manner, the Committee's efforts to locate missing occupation and employer information for contributors are ongoing. As a result, the Committee anticipates that its filings in response to the recommendations may disclose information for contributors beyond those which the Committee provided to the Audit Division in the course of the audit. The Committee also notes that in addition to the modifications to its procedures for documenting "best efforts" summarized in the Interim Audit Report, it is in the process of reviewing its internal procedures for recording and reviewing occupation and employer information when payroll deduction contributions are authorized initially. The Committee expects that these combined efforts will yield significant improvements in the completeness of its contribution records in reports filed after the audit period.

Thank you for your consideration.

Yours truly,

Laurence E. Gold Renata E. B. Strause

Counsel to CWA COPE PCC

Cameru F. Gold

cc: Sara Steffens, Treasurer