

SANDLER, REIFF, YOUNG & LAMB, P.C.

March 8, 2013

Mr. Thomas Hintermeister
Assistant Staff Director
Audit Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Dear Mr. Hintermeister:

This letter will serve as the response of the Mississippi Democratic Party PAC ("MDP") to the Interim Audit Report ("IAR") of the Federal Election Commission's Audit Division ("the Audit Division") for the period covering the MDP's financial activities for 2009 and 2010.

The response to each of the Audit Division's four findings is as follows:

Finding #1

The IAR's first finding involves the correction of the disclosure of financial activities for the committee's reports for calendar year 2009. The Audit report found minor reporting discrepancies during the 2009 calendar year as well as an erroneous opening cash-on-hand. In response to the IAR, the MDP has amended its 2009 reports and has made corresponding amendments to subsequent reports. The MDP notes that the increased disclosed activities relate to minor bookkeeping errors that occurred during the 2009 calendar year. The MDP has undertaken improvements to its reporting and accounting systems to ensure more accurate reporting now and in the future.

Finding #2

The second IAR finding involved missing payee information on the committee's reports. The MDP has amended its reports to provide the missing payee information.

Finding #3

The third IAR finding involved missing information regarding occupation and employers for contributions received by the MDP during the 2010 election eyele. The MDP has filed amended reports to provide the missing information. The MDP has been unable to locate any records that indicate that it had made follow up requests for donor information during the 2010 cycle. However, MDP solicitation materials regularly included a request for occupation and employer information.

The MDP has developed a best-efforts procedure such that all solicitations include a request for occupation and employer and mandated disclaimers required by 11 C.F.R. § 104.7. In addition, follow-up requests are made for donors missing occupation and employer within 30 days of the receipt of a contribution. Furthermore, donors missing such information at the time a report is required to be filed trigger an internal review to ensure that the committee has not inadvertently omitted information contained within committee records at the time of filing. Finally, any information missing information received subsequent to a filed report will be included on amended reports.

Finding #4

The fourth IAR finding involves recordkeeping for party payroll for employees who are paid all or in-part with non-federal funds. The MDP now maintains monthly logs to track employee time spent on federal activities and federal election activities for those employees who are paid all or in-part with non-federal funds.

If you require any further information, or have any other questions, please call me at (202) 479-1111.

Sincerely,



Neil Reiff
Counsel to the Mississippi Democratic Party
PAC