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To "SHTThomas@fec.gov" <SHTThomas@fec.gov>  
cc "Tyrrell, James E. III" <JTyrrell@ClarkHill.com>, 'David  
Mason' <David.Mason@aristotle.com>  
bcc  
Subject New Hampshire Republican State Committee Audit

Dear Ms. Thomas,

As counsel to the New Hampshire Republican State Committee ("NHRSC"), I write to inform you that, with the help of Dave Mason and his team at Aristotle, we have filed amended reports for the NHRSC covering the entire 2007-2008 election cycle in response to the Audit Division's Interim Audit Report ("IAR"). The amendments take into account the findings set forth in the IAR and comply with the Audit Division's recommendations. Specifically, the amendments: adjust beginning cash on hand as recommended; add missing receipts, transfers, and disbursements provided on spreadsheets accompanying the IAR; adjust transaction amounts as recommended on the spreadsheets; make adjustments for unexplained differences as itemized on the spreadsheets or as otherwise necessary; correct debt schedules as recommended; and, report ending cash consistent with the IAR finding.

It should be noted that in the course of preparing NHRSC's 2007-2008 amended reports, we uncovered several mistakes in the IAR in an amount totaling almost \$20,000. This includes: (1) \$7,100 of non-federal to federal transfers noted in the Audit Division's spreadsheet as unreported receipt errors that were originally included and reported accurately; (2) Approximately \$10,000 in contributions that the auditors listed as reported without deposits when, in fact, they were actually never reported; and, (3) a check for \$1,500 for rent in NHRSC's February 2007 report that was listed by the auditors as an unreported disbursement that was actually reported.

We appreciate your assistance in answering questions and providing documentation to us throughout this process. If you have any questions about NHRSC's amended reports and our response to the IAR, please feel free to contact me directly.

Sincerely,

- Charlie  
Charles R. Spies  
Counsel to New Hampshire Republican State Committee

**Charles R. Spies**

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