FAIR POLITICAL PRACTICES COMMISSION
428 J Street • Suite 620 • Sacramento, CA 95814-2329
(916) 322-5660 • Fax (916) 322-0886

August 31, 2009

Rudolph Bermudez
Bermudez for Assembly 2004
Rudy Bermudez for Senate 2006

REDACTED

David Gould, Treasurer
Bermudez for Assembly 2004
Rudy Bermudez for Senate 2006

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Re: **Warning Letter**
FPPC Case Nos. 06/014; 06/015; 06/548, Rudolph Bermudez, Bermudez for Assembly 2004, Rudy Bermudez for Senate 2006, and David Gould, Treasurer

Dear Mr. Bermudez and Mr. Gould:

As you may know, the Enforcement Division of the Fair Political Practices Commission (the "FPPC") received a Franchise Tax Board ("FTB") audit referral of your committee Bermudez for Assembly 2004, for the audit period January 1, 2003 through December 31, 2004. Additionally, the Enforcement Division received a FTB audit referral of your committee Rudy Bermudez for Senate 2006, for the audit period January 1, 2004, through December 1, 2004, and a complaint. Based on the evidence obtained from the FTB audits, the complaint and our own investigation, we agree, in part, with the FTB audit reports that Rudolph Bermudez, Bermudez for Assembly 2004 (Committee 2004), Rudy Bermudez for Senate 2006 (Committee 2006), and David Gould violated the Political Reform Act (the "Act")[1] by: 1) Committee 2004's failure to

[1] The Political Reform Act is contained in Government Code Sections 81000 through 91014. All statutory references are to the Government Code, unless otherwise indicated. The regulations of the Fair Political Practices Commission are contained in Sections 18110 through 18997 of Title 2 of the California Code of Regulations. All regulatory references are to Title 2, Division 6 of the California Code of Regulations, unless otherwise indicated.

disclose accrued expenses when goods or services were received, in violation of Section 84211, subdivisions (i) and (k), and 2) Committee 2006's failure to timely attribute the actual contributions transferred from Committee 2004 to Committee 2006.

We have decided to close this case. This letter serves as a written warning. The information in this matter will be retained and considered should an enforcement action become necessary based on future conduct or newly discovered information.

The FPPC publishes forms and manuals to facilitate compliance with the campaign disclosure requirements of the Act. If you need forms or manuals, or have questions regarding any of your filing obligations, please call the Technical Assistance Division at 1-866-275-3772. You may also visit our website at www.fppc.ca.gov.

If you have any questions regarding this matter, please feel free to contact me at (916) 322-5660.

Sincerely

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Bridgette Mongero
Commission Counsel
Enforcement Division