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October 11, 2007

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BY HAND DELIVERY

Federal Election Commission
Office of General Counsel
999 E Street, N.W.
Washington, D.C. 20463

AOR 2007-25

Re: Request for Advisory Opinion

Dear Commissioners:

On behalf of Holland & Knight LLP, I respectfully request an advisory opinion from the Federal Election Commission ("FEC") pursuant to 2 U.S.C. §437f of the Federal Election Campaign Act of 1971, as amended. I seek guidance as to whether the FEC considers Holland & Knight LLP a corporation pursuant to 11 C.F.R. §114 or a partnership pursuant to 11 C.F.R. §110.1(e).

FACTUAL BACKGROUND

Holland & Knight LLP is a limited liability partnership organized under the laws of Florida. On October 1, 2007, Holland & Knight LLP elected to classify itself as an association taxable as a corporation with the Internal Revenue Service ("IRS") pursuant to 26 C.F.R. §301.7701-3. Holland & Knight LLP currently sponsors the Holland & Knight Committee for Effective Government, a nonconnected political committee registered with the FEC (Committee ID: C00171330).

QUESTIONS PRESENTED

Does the FEC consider Holland & Knight LLP a corporation pursuant to 11 C.F.R. §114 or a partnership pursuant to 11 C.F.R. §110.1(e)?

May Holland & Knight LLP administer and financially support the Holland & Knight Committee for Effective Government as a separate segregated fund pursuant to 2 U.S.C. §441b(b) and 11 C.F.R. §114.5?

May Holland & Knight LLP continue to sponsor the Holland & Knight Committee for Effective Government as a nonconnected political committee?

LEGAL ANALYSIS

Only corporations, labor unions, membership organization, cooperatives and corporations without capital stock may establish, administer, and solicit contributions to a separate segregated fund. 2 U.S.C. §441b(b)(2)(C); 11 C.F.R. §114.1(a)(2)(iii).

The FEC considers a limited liability company that elects to be treated as a corporation by the IRS pursuant to 26 C.F.R. §301.7701-3 to be a corporation. 11 C.F.R. §110.1(g)(3). The FEC regulations are silent as to whether a limited liability partnership that elects to be treated as a corporation by the IRS pursuant to 26 C.F.R. §301.7701-3 is considered a corporation. However, the IRS considers an association taxable as a corporation to be a corporation. 26 C.F.R. §301.7701-2(b)(2).

Please let me know if you require any additional information.

Thank you for your consideration.

Sincerely,

Christopher DeLacy, Esq.

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To <rkatwan@fec.gov>, <akiss@fec.gov>, <jlevin@fec.gov>
cc
bcc
Subject Additional info on status of Holland & Knight LLP

Per your request, below is some additional information on the organization and structure of Holland & Knight LLP. This information is based on discussions with the General Counsel and Chief Financial Officer of Holland & Knight LLP.

1.) State taxes - Holland & Knight LLP will be taxed as a corporation in all states where it operates, except Massachusetts and Florida, which will continue to tax Holland & Knight LLP as a partnership.

2.) State law - Holland & Knight LLP will continue to be considered a limited liability partnership by Florida and all other states where Holland & Knight LLP operates.

In addition to Florida and Massachusetts, Holland & Knight LLP operates in California, Georgia, Illinois, Maryland, New York, Oregon, Virginia, Washington, D.C. and several foreign countries.

Please let me know if you require any additional information.

Thanks.

Chris

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