



New York City Campaign Finance Board

100 Church Street, 12th Floor, New York, NY 10007
212.409.1800 | www.nycffb.info

Rose Gill Hearn
Chair

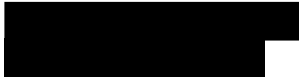
Art Chang
Richard J. Davis
Courtney C. Hall
Mark S. Piazza
Members

Amy M. Loprest
Executive Director

Sue Ellen Dodell
General Counsel

Via C-Access
February 25, 2016

Lesley Higgins
Spitzer 2013



Dear Lesley Higgins:

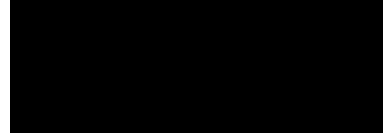
Please find attached the New York City Campaign Finance Board's ("CFB" or "Board") Final Audit Report for the 2013 campaign of Eliot L. Spitzer (the "Campaign"). CFB staff prepared the report based on a review of the Campaign's financial disclosure statements and documentation submitted by the Campaign.

The report concludes that the Campaign demonstrated substantial compliance with the Campaign Finance Act (the "Act") and the Board Rules (the "Rules"), with exceptions as detailed in the report.

The January 15, 2014 disclosure statement (#16) was the last disclosure statement the Campaign was required to file with the CFB for the 2013 elections. If the Campaign raises additional contributions to pay outstanding liabilities, please note that all 2013 election requirements, including contribution limits, remain in effect. The Campaign is required to maintain its records for six years after the election, and the CFB may require the Campaign to demonstrate ongoing compliance. *See* Rules 3-02(b)(3), 4-01(a), and 4-03. In addition, please contact the New York State Board of Elections for information concerning its filing requirements.

The CFB appreciates the Campaign's cooperation during the 2013 election cycle. Please contact the Audit Unit at 212-409-1800 or AuditMail@nyccfb.info with any questions about the enclosed report.

Sincerely,

A large black rectangular redaction box covering the signature of Jonnathon Kline.

signature on
original

Jonnathon Kline, CFE
Director of Auditing and Accounting

c: Eliot L. Spitzer

A black rectangular redaction box covering contact information for Eliot L. Spitzer.

Spitzer 2013

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Attachments



EC2013 Final Audit Report

Spitzer 2013

February 2016

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RESULTS IN BRIEF

The results of the New York City Campaign Finance Board’s (“CFB” or “Board”) review of the reporting and documentation of the 2013 campaign of Eliot L. Spitzer (the “Campaign”) indicate findings of non-compliance with the Campaign Finance Act (the “Act”) and Board Rules (the “Rules”) as detailed below:

Disclosure Findings

Accurate public disclosure is an important part of the CFB’s mission. Findings in this section relate to the Campaign’s failure to completely and timely disclose the Campaign’s financial activity.

- The Campaign did not file the required daily disclosure statements during the two weeks preceding the 2013 primary election (see Finding #1).
- The Campaign did not disclose payments made by its vendors to subcontractors (see Finding #2).

Contribution Findings

All campaigns are required to abide by contribution limits and adhere to the ban on contributions from prohibited sources. Findings in this section relate to the Campaign’s failure to comply with the requirements for contributions under the Act and Rules.

- The Campaign did not disclose in-kind contributions received (see Finding #3).

Expenditure Findings

All campaigns are required to properly disclose and document expenditures and disburse funds in accordance with the Act and Rules. Findings in this section relate to the Campaign’s failure to comply with the Act and Rules related to its spending.

- The Campaign did not properly report and/or document its joint expenditures (see Finding #4).

BACKGROUND

The Campaign Finance Act of 1988, which changed the way election campaigns are financed in New York City, created the voluntary Campaign Finance Program. The Program increases the information available to the public about elections and candidates' campaign finances, and reduces the potential for actual or perceived corruption by matching up to \$175 of contributions from individual New York City residents. In exchange, candidates agree to strict spending limits. Those who receive funds are required to spend the money for purposes that advance their campaign.

The CFB is the nonpartisan, independent city agency that administers the Campaign Finance Program for elections to the five offices covered by the Act: Mayor, Public Advocate, Comptroller, Borough President, and City Council member. All candidates are required to disclose all campaign activity to the CFB. This information is made available via the CFB's online searchable database, increasing the information available to the public about candidates for office and their campaign finances.

All candidates must adhere to strict contribution limits and are banned from accepting contributions from corporations, partnerships, and limited liability companies. Additionally, participating candidates are prohibited from accepting contributions from unregistered political committees. Campaigns must register with the CFB, and must file periodic disclosure statements reporting all financial activity. The CFB reviews these statements after they are filed and provides feedback to the campaigns.

The table below provides detailed information about the Campaign:

Name: Eliot L. Spitzer	Contribution Limit:
ID: 1827	\$4,950
Office Sought: Comptroller	
	Expenditure Limit:
Committee Name: Spitzer 2013	2010–2012: N/A
Classification: Non-Participant	2013 Primary: N/A
Filer Registration Date: July 15, 2013	2013 General: N/A
	Public Funds:
Ballot Status: Primary	Received: N/A
Primary Election Date: September 10, 2013	Returned: N/A
Party: Democratic	
	Campaign Finance Summary:
	http://bit.ly/1yS6fGz

SCOPE AND METHODOLOGY

Pursuant to Admin. Code § 3-710(1), the CFB conducted this audit to determine whether the Campaign complied with the Act and Rules. Specifically, we evaluated whether the Campaign:

1. Accurately reported financial transactions and maintained adequate books and records.
2. Adhered to contribution limits and prohibitions.
3. Disbursed funds in accordance with the Act and Rules.

Prior to the election, we performed preliminary reviews of the Campaign's compliance with the Act and Rules. After the election, we performed an audit of all financial disclosure statements submitted for the election (see summary of activity reported in these statements at Appendix #1).

To verify that the Campaign accurately reported and documented all financial transactions, we requested all of the Campaign's bank statements and reconciled the financial activity on the bank statements to the financial activity reported on the Campaign's disclosure statements. We identified unreported, misreported, and duplicate disbursements, as well as reported disbursements that did not appear on the Campaign's bank statements. We also calculated debit and credit variances by comparing the total reported debits and credits to the total debits and credits amounts appearing on the bank statements.

As part of our reconciliation of reported activity to the bank statements the Campaign provided, we determined whether the Campaign properly disclosed all bank accounts. We also determined if the Campaign filed disclosure statements timely and reported required activity daily during the two weeks before the election. Finally, we reviewed the Campaign's reporting to ensure it disclosed required information related to contribution and expenditure transactions, such as intermediaries and subcontractors.

To determine if the Campaign adhered to contribution limits and prohibitions, we conducted a comprehensive review of the financial transactions reported in the Campaign's disclosure statements. Based on the Campaign's reported contributions, we assessed the total amount contributed by any one source and determined if it exceeded the applicable limit. We also determined if any of the contribution sources were prohibited. We reviewed literature and other documentation to determine if the Campaign accounted for joint activity with other campaigns.

To ensure that the Campaign disbursed funds in accordance with the Act and Rules, we reviewed the Campaign's reported expenditures and obtained documentation to assess whether funds were spent in furtherance of the Candidate's nomination or election. We also reviewed information from the New York State Board of Elections and the Federal Election Commission to determine if the Candidate had other political committees active during the 2013 election cycle. We determined if the Campaign properly disclosed these committees, and considered all relevant expenditures made by such committees in the assessment of the Campaign's total expenditures.

Finally, we determined if the Campaign submitted timely responses to post-election audit requests sent by the CFB.

Following an election, campaigns are not going concerns. Because the activity occurring after the post-election audit is extremely limited, the audit focused on substantive testing of the entire universe of past transactions. The results of the substantive testing served to establish the existence and efficacy of internal controls. The CFB also publishes and provides to all campaigns guidance regarding best practices for internal controls.

To determine if contributors were prohibited sources, we compared them to entities listed in the New York State Department of State's Corporation/Business Entity Database. Because this was the only source of such information, because it was neither practical nor cost effective to test the completeness of the information, and because candidates could provide information to dispute the Department of State data, we did not perform data reliability testing. To determine if reported addresses were residential or commercially zoned within New York City, we compared them to a database of addresses maintained by the New York City Department of Finance. Because this was the only source of such data available, because it was not cost effective to test the completeness of the information, and because campaigns had the opportunity to dispute residential/commercial designations by providing documentation, we did not perform data reliability testing.

In the course of our reviews, we determined that during the 2013 election cycle a programming error affected C-SMART, the application created and maintained by the CFB for campaigns to disclose their activity. Although the error was subsequently fixed, we determined that certain specific data had been inadvertently deleted when campaigns amended their disclosure statements and was not subsequently restored after the error was corrected. We were able to identify these instances and did not cite exceptions that were the result of the missing data or recommend violations to the Board. The possibility exists, however, that we were unable to identify all data deleted as a result of this error.

The CFB's Special Compliance Unit investigated any complaints filed against the Campaign that alleged a specific violation of the Act or Rules. The Campaign was sent a copy of all formal complaints made against it, as well as relevant informal complaints, and was given an opportunity to submit a response.

The Campaign was provided with a preliminary draft of this audit report and was asked to provide a response to the findings. The Campaign responded, and the CFB evaluated any additional documentation provided and/or amendments to reporting made by the Campaign in response. The Campaign was subsequently informed of its alleged violations, and was given the opportunity to respond. The Campaign responded and the CFB evaluated any additional information provided by the Campaign. After reviewing the Campaign's response(s), CFB staff established that the total recommended penalties for the Campaign's alleged violations did not exceed \$500, and as a result the staff withdrew its recommendation of enforcement action to the Board. The Board's actions are summarized as a part of each Finding in the Audit Results section. The finding numbers and exhibit numbers, as well as the number of transactions included in the findings, may have changed from the Draft Audit Report to the Final Audit Report.

AUDIT RESULTS

Disclosure Findings

1. Daily Pre-Election Disclosure – Statements of Contributions/Expenditures

During the 14 days preceding an election, if a candidate: (1) accepts a loan, contribution, or contributions from a single source in excess of \$1,000; or (2) makes aggregate expenditures to a single vendor in excess of \$20,000, the candidate shall report such contributions, loans, and expenditures to the Board in a disclosure, received by the Board within 24 hours of the reportable transaction. *See* Rule 3-02(e). This includes additional payments of any amount to vendors who have received aggregate payments in excess of \$20,000 during the 14-day pre-election period. These contributions and expenditures must also be reported in the Campaign’s next disclosure statement.

The Campaign did not file the required daily disclosures to report the following transactions:

EXPENDITURES:

NAME	STATEMENT/ SCHEDULE/ TRANSACTION	DATE INCURRED	AMOUNT
BrownMillerGroup	12/F/R0000463	08/27/13	\$440,020.00
BrownMillerGroup	12/F/R0000799	09/02/13	\$176,700.00
BrownMillerGroup	12/F/R0000801	09/08/13	\$60,000.00
NY Prints LLC	12/F/R0000797	09/09/13	\$64,704.41

Previously Provided Recommendation

If the Campaign believes it filed the required daily disclosures timely, as part of its response it must submit the C-SMART disclosure statement confirmation email as proof of the submission. The Campaign may provide an explanation if it believes that its failure to file the daily disclosures is not a violation, but it cannot file daily pre-election disclosures now.

Campaign’s Response

In response to the Draft Audit Report, the Campaign stated, “the three referenced transactions were received by and paid on the day of the primary (9/10/13) or the day after (9/11/13). The date of the invoice does not reflect the date that the campaign was made aware of the amount of the expenditure. We were incredibly diligent about reporting expenses incurred during the 24-hour reporting window. These were not received by us until the day of the primary or the day after, which is outside of the reporting window.” In addition, the Campaign amended its reporting of

Transaction ID 12/F/R0000463 to change the invoice date from 08/23/13 to 08/27/13. The new date falls during the 14 days preceding the primary election. The Campaign did not file the required daily disclosures timely (when the expenditure was accepted or made). In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided copies of invoices containing fax time-stamps. The BrownMillerGroup invoices for Transaction IDs 12/F/R0000799 and 12/F/R0000801 were date stamped September 10, 2013 and September 11, 2013 respectively. The NY Prints LLC invoice for Transaction ID 12/F/R0000797 was date stamped September 10, 2013. The Campaign stated that the time-stamp represents the date the Campaign received the invoices and subsequently issued payments. The Campaign stated that it issued payment by wire for the \$440,020.00 payment to the BrownMillerGroup, and that no additional time-stamped documentation was available. However, invoices are sometimes sent weeks or months after an agreement is made to purchase a good or service. Based on the Campaign's reporting, it was aware of these expenditures prior to receiving the corresponding invoices on September 10, 2013 and September 11, 2013. Therefore, the Campaign should have reported Transaction IDs 12/F/R0000463 dated 08/27/13, 12/F/R0000799 dated 09/02/13, 12/F/R0000801 dated 09/08/13 and 12/F/R0000797 dated 09/09/13 within 24 hours of when each expenditure was accepted or made, not when the Campaign received the invoices or subsequently issued payments.

Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

2. Disclosure – Possible Subcontractors

Subcontractors are vendors that a campaign's vendor hires to supply goods/services. If a vendor hired by a campaign pays a subcontractor more than \$5,000, the campaign must report the vendor, the name and address of the subcontractor, the amounts paid to the subcontractor, and the purpose of the subcontracted goods/services. *See* Rule 3-03(e)(3).

The vendors listed on Exhibit I received large payments and may have subcontracted goods and services. However, the Campaign did not report subcontractors used by these vendors.

Previously Provided Recommendation

The Campaign must contact the vendors, who must verify whether subcontractors were used. The Campaign may provide the vendor with a copy of the Subcontractor Form (available on the CFB website at http://www.nyccfb.info/PDF/forms/subcontractor_disclosure_form.pdf) for this purpose, and submit the completed form with the Campaign's response. In addition, if subcontractors were used and paid more than \$5,000, the Campaign must amend its disclosure statements to report subcontractor information. If the vendor does not complete the Subcontractor

Form, the Campaign should submit documentation of its attempts to obtain this information, including copies of certified mail receipts and the letters sent to the vendors.

Campaign's Response

In response to the Draft Audit Report, the Campaign stated that it, "was diligent with reporting subcontractors and it should not be assumed that because a company was paid what might be considered a large sum of money, that they were subcontracting out work. That being said, we are in the process of contacting a couple of the listed entities to determine if they had unreported Subcontractors." In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided Subcontractor Disclosure Forms from four vendors listing the subcontractors used, and three vendors indicating that the vendors did not use subcontractors. The Campaign also provided an email from one vendor stating that it did not use subcontractors. The Campaign provided a copy of a letter and copies of Certified Mail receipts to show its attempt to contact the remaining 10 vendors. *See* Exhibit I. However, the Campaign did not amend its disclosure statements to report the subcontractor information for the vendors that used subcontractors.

Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

Contribution Findings

3. Undocumented or Unreported In-Kind Contributions

In-kind contributions are goods or services provided to a campaign for free, paid by a third party, or provided at a discount not available to others. The amount of the in-kind contribution is the difference between the fair market value of the goods or services and the amount the Campaign paid. Liabilities for goods and services for the Campaign which are forgiven, in whole or part, are also in-kind contributions. In addition, liabilities for goods and services outstanding beyond 90 days are in-kind contributions unless the vendor has made commercially reasonable attempts to collect. An in-kind contribution is both a contribution and expenditure subject to both the contribution and expenditure limits. Volunteer services are not in-kind contributions. In-kind contributions are subject to contribution source restrictions. *See* Admin. Code § 3-702(8); Rules 1-02 and 1-04(g). Campaigns may not accept contributions from any corporation, partnership, limited liability partnership (LLP), or limited liability company (LLC). *See* Admin. Code § 3-703(1)(l).

Campaigns are required to report all in-kind contributions they receive. *See* Admin. Code § 3-703(6); Rule 3-03. In addition, campaigns are required to maintain and provide the CFB

documentation demonstrating the fair market value of each in-kind contribution. *See* Admin. Code §§ 3-703(1)(d), (g); Rules 1-04(g)(2) and 4-01(c).

Documentation obtained by the CFB indicates that one or more expenditures were made to advance the election of the Candidate. However, the Campaign did not report the expenditure.

DESCRIPTION OF ITEM	EXHIBIT #	NOTE
Palm Card with Mashariki, Liu and James	II	(1)

(1) The Jelani Mashariki campaign reported paying \$1,531.05 to the vendor, Valentin Consulting, for its portion of the palm card. The campaigns of John Liu and Letitia James, who each occupied the same portion of the palm card as the Candidate, each reported paying \$306.21 to the vendor. However, the Campaign did not report an expenditure or outstanding liability for its share of the palm card. *See* also Finding #4.

Previously Provided Recommendation

For each transaction, the Campaign must provide a written explanation describing how the good or service was purchased or provided. If the purchase was previously reported, the Campaign must identify the relevant Transaction ID(s) of the purchase. If the Campaign purchased the goods or services listed, it must provide invoices, contracts, and any other documentation related to the purchase. If a third party purchased or donated the good or service, the Campaign must submit an in-kind contribution form completed by the contributor. If not previously reported, the Campaign must enter the bill and bill payment or in-kind contribution in C-SMART and submit an amendment to Statement 16.

Campaign’s Response

In response to the Draft Audit Report, the Campaign stated, “the campaign paid for all palm cards which were authorized by the campaign. The campaign has no knowledge of the palm cards referenced here and could not have been expected to pay for them.” However, in response to its Draft Audit Report the Mashariki campaign stated that “[t]he campaigns featured on one side of the palm card each paid \$306.21 (1/8th of the total cost) to the vendor directly, Valentin Consulting.” In addition, the Mashariki campaign provided an email it sent to the BrownMillerGroup asking the Campaign to pay Valentin Consulting its share of the expenditure by September 8 before 9:00 PM, demonstrating that the Campaign was made aware of the palm card in question.

Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate’s record with the Board.

Expenditure Findings

4. Undocumented/Unreported Joint Expenditures

Campaigns are permitted to engage in joint campaign activities, provided that the benefit each candidate derives from the joint activity is proportionally equivalent to the expenditure. *See* Admin. Code § 3-715; Rule 1-04(p).

Upon request from the CFB, a campaign is required to provide copies of checks, bills, or other documentation to verify contributions, expenditures, or other transactions reported in disclosure statements. *See* Admin. Code §§ 3-703(1)(d), (g); Rule 4-01.

a) The CFB obtained a copy of a palm card (see Exhibit II) featuring the following candidates: Jelani Mashariki, John Liu, Letitia James, and Eliot Spitzer. In response to its Draft Audit Report, the Mashariki campaign stated that “[t]he campaigns featured on one side of the palm card each paid \$306.21 (1/8th of the total cost) to the vendor directly, Valentin Consulting.” In addition, the Mashariki campaign provided an email addressed to the BrownMillerGroup. The email shows that the Mashariki campaign asked the BrownMillerGroup to pay Eliot Spitzer’s share of the joint expenditure to Valentin Consulting directly by September 8 before 9:00 PM. Based on a review of this information, the Campaign did not fully account for and did not document the joint campaign activity with Jelani Mashariki, John Liu, and Letitia James. *See* also Finding #3.

b) The CFB obtained a copy of a palm card (see Exhibit III) featuring the following candidates: Saundra Thomas, Ken Thompson, Letitia James, and Eliot Spitzer. The Saundra Thomas campaign reported receiving a payment of \$2,500.00 from Spitzer 2013 for its portion of a palm card, but the Campaign did not report or document payment(s) for the palm card. Based on a review of this information, the Campaign did not fully account for and did not document the joint campaign activity with Saundra Thomas, Ken Thompson, and Letitia James.

Previously Provided Recommendation

a-b) The Campaign must provide a methodology for the cost allocations of each campaign’s share and indicate whether the other campaigns have paid for their shares of the expenditures. The Campaign must provide supporting documentation for its responses. If the Campaign did not pay for its share of the palm card, it must provide a written explanation explaining how the palm card was purchased. If the Campaign paid for its share of the palm card, it must provide documentation relating to the purchase. If a third party paid for the Campaign’s share of the palm card, the Campaign must submit an in-kind contribution from completed by the contributor.

Campaign’s Response

a) This finding was identified as a result of the Jelani Mashariki campaign’s response to its Draft Audit Report. Therefore, the finding was not included in the Campaign’s Draft Audit Report

dated November 14, 2014 or Notice of Alleged Violations and Recommended Penalties dated July 14, 2015.

b) This finding was identified as a result of the Saundra Thomas campaign's response to its Draft Audit Report, and was not included in the Campaign's Draft Audit Report dated November 14, 2014. As a result, the Campaign was first informed of this issue in its Notice of Alleged Violations and Recommended Penalties dated July 14, 2015.

In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign asserted that it was not aware of the expenditure because Carl Andrews & Associates, a Campaign consultant, did not provide exhaustive details about the expenditures made on behalf of the Campaign, nor was the consultant required to notify the Campaign of expenditures under \$5,000. The Campaign stated that the Saundra Thomas campaign did not receive a check from the Spitzer 2013 campaign. Lastly, the Campaign stated that, "[t]he Spitzer 2013 campaign cannot be expected to have reported an expenditure that it did not make and that it was not aware of."

Because the expenditure was paid for¹ by a firm contracted to work for the Campaign, the expenditure is considered to be made by the Campaign. A Campaign is required to maintain required information for, and report, all activity for which it contracts, regardless of fiscal intermediaries.

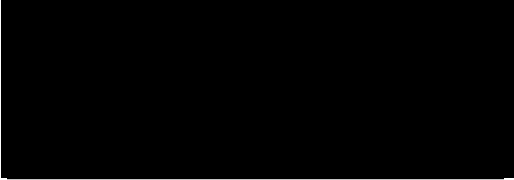
Board Action

The Board has taken no further action on this matter other than to make this a part of the Candidate's record with the Board.

¹ The Saundra Thomas campaign submitted a copy of check #2507 issued from Emanuel C. Andrews (who, upon information and belief, is also known as Carl Andrews) on September 9, 2013 for \$2,500 to the Saundra Thomas 2013. This transaction is reported by the Saundra Thomas campaign as an Other Receipt (see Transaction ID 12/E/R0001354).

We performed this audit in accordance with the audit responsibilities of the CFB as set forth in Admin. Code § 3-710. We limited our review to the areas specified in this report's audit scope.

Respectfully submitted,



signature on original

Jonnathon Kline, CFE

Director of Auditing and Accounting

Date: February 25, 2016

Staff: Selene Muñoz

Nailaja Mingo

**New York City Campaign Finance Board
Campaign Finance Information System
Transaction Summary Report
Appendix 1**

Candidate: Spitzer, Eliot L (ID:1827-NP)**Office:** 3 (Comptroller)**Election:** 2013

1. Opening cash balance (All committees)		\$0.00
2. Total itemized monetary contributions (Sch ABC)		\$10,639,323.19
3. Total unitemized monetary contributions		\$0.00
4. Total in-kind contributions (Sch D)		\$55,045.00
5. Total unitemized in-kind contributions		\$0.00
6. Total other receipts (Sch E - excluding CFB payments)		\$0.00
7. Total unitemized other receipts		\$0.00
8. Total itemized expenditures (Sch F)		\$10,632,960.22
Expenditure payments	\$10,573,620.71	
Advance repayments	\$59,339.51	
9. Total unitemized expenditures		\$208.95
10. Total transfers-In (Sch G)		\$0.00
Type 1	\$0.00	
Type 2a	\$0.00	
Type 2b	\$0.00	
11. Total transfers-out (Sch H)		\$0.00
Type 1	\$0.00	
Type 2a	\$0.00	
Type 2b	\$0.00	
12. Total loans received (Sch I)		\$0.00
13. Total loan repayments (Sch J)		\$0.00
14. Total loans forgiven (Sch K)		\$0.00
15. Total liabilities forgiven (Sch K)		\$45.00
16. Total expenditures refunded (Sch L)		\$18,307.86
17. Total receipts adjustment (Sch M - excluding CFB repayments)		\$0.00
18. Total outstanding liabilities (Sch N - last statement submitted)		\$7,000.00
Outstanding Bills	\$7,000.00	
Outstanding Advances	\$0.00	
19. Total advanced amount (Sch X)		\$0.00
20. Net public fund payments from CFB		\$0.00
Total public funds payment	\$0.00	
Total public funds returned	\$0.00	
21. Total Valid Matchable Claims		N/A
22. Total Invalid Matchable Claims		N/A
23. Total Amount of Penalties Assessed		N/A
24. Total Amount of Penalty Payments		\$0.00
25. Total Amount of Penalties Withheld		\$0.00

Exhibit I
Spitzer 2013
Possible Subcontractors
(see Finding #2)

Payee	Amount Paid	Subcontractor(s)	Services Provided	Cost of Services	Notes
AMS Communications, Inc.	\$913,555.00	N/A	N/A	-	(1)
Benenson Strategy Group	\$60,300.00	Precision Opinion	Phone Polling	\$26,724.00	(2)
BrownMillerGroup	\$897,110.00	Herald Strategies, LLC Sheffield Burton Group	Jewish Consultancy Outreach Get Out The Vote Canvass	\$14,166.00 \$23,880.00	(3)
Carl Andrews & Associates, Inc	\$130,000.00	N/A	N/A	-	(1)
Daily Challenge	\$10,000.00	N/A	N/A	-	(1)
Dunton Consulting	\$53,500.00	N/A	N/A	-	(1)
IMS, Inc.	\$26,579.41	N/A	N/A	-	(1)
M.P. Marketing & Consulting	\$102,500.00	N/A	N/A	-	(1), (4)
N.P. Marketing & Consulting	\$95,000.00	N/A	N/A	-	(1), (4)
Nieves, Michael	\$111,000.00	Valentin Consulting	Field and Election Day Operations	\$11,000.00	(2)
NMH Associates	\$45,000.00	N/A	N/A	-	(1)
NY Prints LLC	\$64,704.41	N/A	N/A	-	(1)
Time For Change Consulting	\$177,500.00	N/A	N/A	-	(1)
Trichter, Jonathan	\$185,000.00	October Three	Research and electoral analysis of New York City Pension Funds	\$7,863.00	(2)

Notes:

- (1) In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided a letter requesting subcontractor information from the vendor. The Campaign also provided a copy of the Certified Mail receipt showing its attempt to contact the vendor, but states it did not receive a response.
- (2) In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided a signed Subcontractor Disclosure Form listing this subcontractor information. However, the Campaign did not report the subcontractor information.
- (3) In response to the Notice of Alleged Violations and Recommended Penalties, the Campaign provided an unsigned Subcontractor Disclosure Form listing this subcontractor information.
- (4) The payee information is presented as reported by the Campaign.

Exhibit II

Spitzer 2013

Palm Card with Jelani Mashariki, John Liu and Letitia James

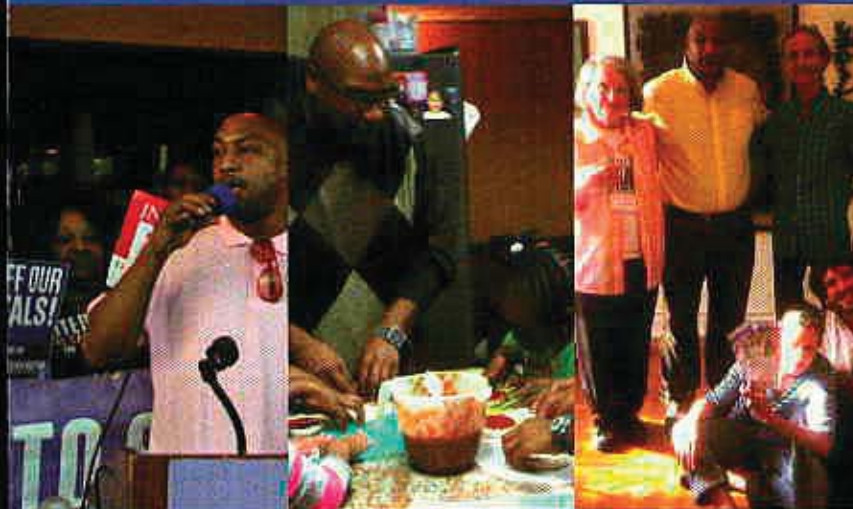
(see Findings #3 and 4)

VOTE FOR **JELANI** 9/10/13 **MASHARIKI**

*** Teamwork for Change ***

NEW YORK CITY COUNCIL
35TH COUNCIL DISTRICT

HOUSING * EDUCATION * JOBS



- **Invest in Infrastructure to create jobs**
- **Stop school, hospital and library closings**
- **Preserving affordable housing**
- **Stop the selling of NYCHA land**
- **Improving the education systems**
- **Making a "greener" district**
- **Building access to healthy food**
- **Increasing cultural sensitivity and social inclusion activities for a stronger bond between older and newer residents**

www.peopleforjelani.com
347-383-8547 • peopleforjelani@gmail.com

Paid for by People for Jelani



VOTE **TODAY**

TUESDAY
SEPT 10, 2013

IN THE PRIMARY FOR THESE

DEMOCRATS
THE PEOPLES CHOICE

MAYOR



JOHN
LIU

COMPTROLLER



ELLIOT
SPITZER

PUBLIC ADVOCATE



LETITIA
JAMES

CITY COUNCIL
DISTRICT 35



JELANI
MASHARIKI

Exhibit III

Spitzer 2013


Palm Card with Sandra Thomas, Ken Thompson and Letitia James

(see Finding #4)

1364

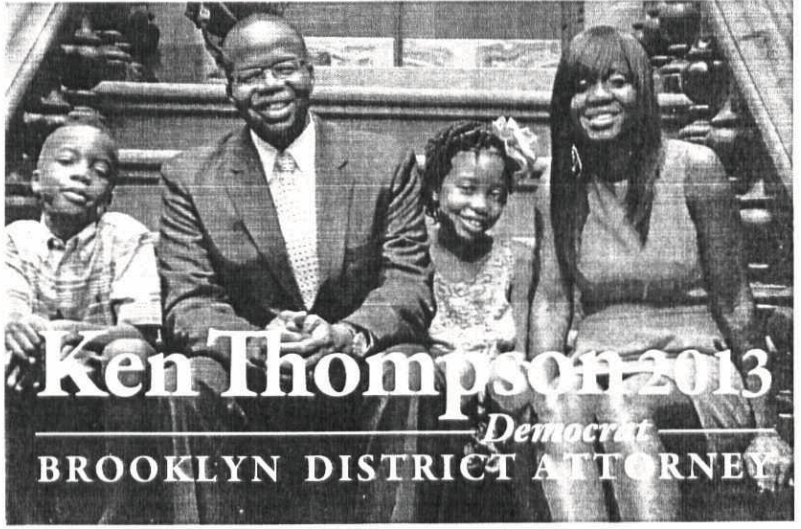
1365

1E-1B-4182 B10000N



**SAUNDRA
THOMAS
2013**

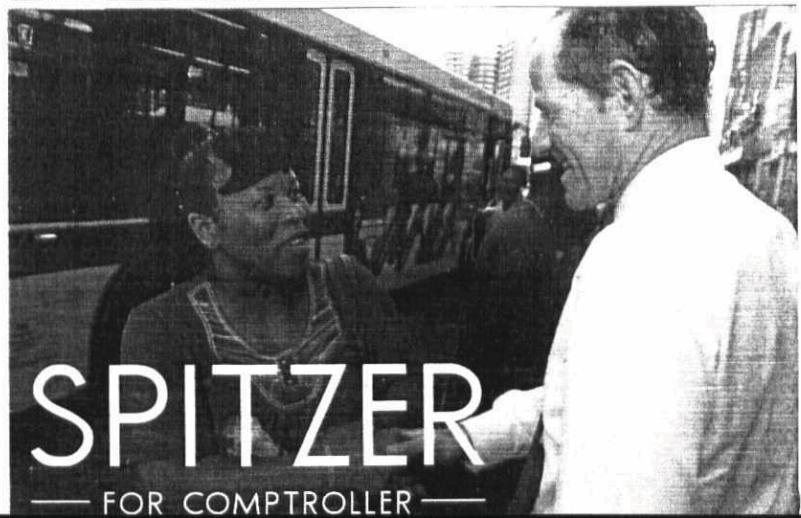
**CITY COUNCIL
DISTRICT 40**



Ken Thompson 2013
Democrat
BROOKLYN DISTRICT ATTORNEY



LETTITIA JAMES
PUBLIC ADVOCATE 2013



SPITZER
— FOR COMPTROLLER —

**VOTE FIRST
FOR:**

1364

1365



**CITY COUNCIL
SAUNDRA THOMAS**

**THEN PULL THE
LEVER FOR:**



**COMPTROLLER
ELIOT SPITZER**



**PUBLIC ADVOCATE
LETICIA JAMES**



**DISTRICT ATTORNEY
KEN THOMPSON**

**SAUNDRA
THOMAS
2013**