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November 6, 2001

Via Hand Delivery

Lawrence H. Norton, Esq.
General Counsel
Federal Election Commission
999 E Street, NW
Washington, D.C. 20463

*Comment
AOR 2001-18*

Re: Comment to Pending Advisory Opinion Request

Dear Mr. Norton:

We represent Cingular Wireless LLC ("Cingular") and its separate segregated fund, Cingular Wireless LLC Employee Political Action Committee ("Cingular PAC"), and are submitting this as a comment to a pending Advisory Opinion Request ("AOR"). On November 1, 2001, BellSouth Corporation ("BellSouth") submitted an AOR describing why its PAC, BellSouth Corporation Employees' Federal Political Action Committee ("BellSouth PAC"), is not affiliated with Cingular PAC for purposes of the Federal Election Campaign Act of 1971, as amended. We agree with the analysis of that AOR and its conclusion that Cingular PAC and BellSouth PAC are not affiliated.

If you have any questions or if we may be of any further assistance in connection with this matter, please call me.

Respectfully submitted,

Kenneth A. Gross
Kenneth A. Gross

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