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30 November 2009

Wayne Barnett
Executive Director
Seattle Ethics and Election Commission
P.O. Box 94729
Seattle, WA 98124-4729

Re: Letter of 16 November 2009
Appeal requesting dismissal of the late filing penalty

Dear Wayne;

Pursuant to receiving your letter via email from Polly, I respectfully request that you consider dismissing your late filing fee penalty. I hereby appeal your levying of said fee upon my campaign for City Council.

As I am sure you and Polly will agree, I respected every condition imposed upon a candidate throughout the campaign; from my first 2 hour primer with Polly, throughout the campaign up until the very end as I wrapped up our final accounting and paperwork. There was never a time that I made a move, completed a PDC/Orca report, filed a SEEC report, and completed my accounting without confirming my interpretations with Polly.

As Polly knew, during the first week of our campaign after 16 March 2009 my lifelong accountant, who had committed to complete all the responsibilities of the campaign treasurer, became ill and was unable to fulfill his promise to me and our campaign. After personally completing all the documentation necessary to file as a candidate successfully, I decided with my wife Leslie (a

corporate CFO) to complete the first C1 and C4 ourselves. Finding it relatively easy, I continued on in an attempt to save the projected \$500 per month campaign expense for a treasurer. Besides a few corrections found on my own and by Polly, I understood at the end of the campaign that we had successfully completed all the requirements per the PDC and SEEC rules and with Polly's guidance completed several amendments.

After a few months we began to assume some future debt and I worked with Polly to fully understand how to record these debts properly. We had several meetings in person and via telephone before I amended an early C4 to reflect the future obligations. The last two months of the campaign were exceedingly complex as you know and I had trouble converting the debt previously registered to an expense once paid. I met with Polly and she led me through the circuitous and non-obvious commands to convert previous debts to current expenses. In fact Wayne, the 1 October 09 amended C4 was completed with the help from Polly.

She had discovered some time earlier that my final numbers did not balance. We worked together over several days to discover the anomaly finally discovering my unrecognized and obviously unintentional error in both converting several pre-recorded debts into expenses and finally properly recognizing my final monetary contribution to cover the last of my expenses paid. My final non-amended C4 showed a negative balance whereupon Polly worked with me explaining that indeed I had to actually show a deposit to zero out the account. Together we completed the amended return(s) and I considered our work together complete and without error. I believe that Polly agreed and I never heard back otherwise until I received your letter and penalty.

In addition Wayne, I met with Polly on 11 August 09 at her request so she could complete a personal review of my books and reports. As of 7 days before the Primary, Polly had very few issues with my

campaign accounting and none suggesting any unintended mistakes in reporting. Indeed it was well after the Primary and the close of my campaign that you discovered the issue for which you have levied a penalty. If I or Polly would have recognized the error earlier, I would have immediately amended the return: To penalize me now for some unknown consequence is with all due respect very unfair.

Finally Wayne, as you know this was my first campaign and I had no experience managing the many complex and challenging duties 24/7 throughout my commitment. My inexperience manifested itself in numerous ways, however I'm sure Polly will agree that I made every effort to ensure that my reporting met the rigid requirements of the PDC and SEEC. While I fully understand the intent behind the timely reporting requirements, please consider two additional facts that help substantiate my appeal:

- a. The expenses you identify as not being properly accounted for had been registered as debts in the original non-amended C4 and anyone seeking to review my campaign finances may have easily recognized the resultant account balance;
- b. Because I did not make a competitive showing in the primary, the amended C4 had little if any use to anyone, either before or after the election.

As always, I sincerely appreciate all the work you, Polly and the commission do for our city. It was an absolute pleasure working with Polly and you, and having the honor to run for elected office. I appreciate your review of my appeal and look forward to your consideration to dismiss the penalty.

Very Truly Yours,
Martin Henry Kaplan, AIA



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