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April 6, 2010

Daniel T. Buckley
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

Re: Letter of March 3, 2010 on WellCare PAC's 2009 Year End Report

Dear Mr. Buckley:

On behalf of my client, WellCare Health Plans, Inc., this letter is in response to your correspondence of March 3, 2010 to WellCare Health Plans, Inc. PAC (FEC ID number C00390575) inquiring about an "unidentified" receipt of \$3,192.98 disclosed on the PAC's 2009 Year End Report.

As we discussed on April 5, the entry on line 17 of that report, and a corresponding entry reflecting a charitable contribution in the same amount, resolves an accounting error recently discovered. In the course of a review of PAC records, WellCare identified additional funds not reflected in the balance reported to the Commission.

After a thorough evaluation of PAC records could not determine the origin of these funds, which appear to have been received during a period before current PAC management was in place, Nancy Watkins consulted with you on behalf of WellCare, and subsequently the PAC determined that the excess funds would be donated to charity. As you know, the receipt entered on line 17 was necessary, given the charitable contribution, to ensure that the PAC's FEC balance matches the PAC's actual balance.

Finally, please note that WellCare has taken administrative steps to guard against similar errors in the future. If you have any further questions about this matter, please let me know. Thank you very much for your assistance with this matter.

Sincerely,

William H. Minor

cc: Thomas Tran, Treasurer, WellCare Health Plans, Inc. PAC
Timothy S. Susanin, General Counsel, WellCare Health Plans, Inc.

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Federal Election Commission
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