

**A-G79 @B9CI G'H9LH'fl 97 : cfa ' - - Ł**

The Utah Medical Political Action Committee (UMPAC) is amending their 2013 and 2014 3X returns to correct over-reported disbursements made. Disbursements reported on the original returns included non-federal as well as federal contributions. Correcting these disbursements increased the cash on hand balance going forward.

A second issue is that on the original 2014 pre-general return, a receipt of \$20,000 was shown in order to have a positive cash balance going forward. This was listed as "UMPAC Corp" on Schedule B. This gave rise to an inquiry by the FEC, because it looked like it was a prohibited corporate contribution. It was, in fact, intended to be a loan from the PAC's non-federal fund. With the correction of the other returns, this transfer was unnecessary, and has been removed.

Finally, the original post-general return reported a large number of small contributions from individuals that in total were \$17,540. These are being re-classified to the non-federal fund and have been removed from the amended return.

The net effect of these changes going forward is to increase the beginning cash on hand for the 2014 year-end report from \$32,192.44 (as shown on the original post-general return), to \$40,538.43 (as shown on the amended post general return).

Jerry Selbo CPA  
Smith Powell & Co LLC  
801-359-2056 ext. 105  
Fax: 801-359-2101  
<http://www.smithpowell.com>