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HEALTHSOUTH®

December 18, 2000

**Certified Mail Article Number
7000 0520 0013 7008 3226**

Ms. Alice Kang
Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, D.C. 20463

**Re: HEALTHSOUTH Rehabilitation Corporation Political Action Committee
Identification Number C00257048
April Quarterly Report (1/01/00 - 3/31/00)
July Quarterly Report (4/01/00 - 6/30/00)**

Dear Ms. Kang:

With respect to your letter dated November 8, 2000, (copy attached) regarding the above-referenced reports for the HEALTHSOUTH Rehabilitation Corporation Political Action Committee, please find the enclosed amended FEC Forms 3X, Report of Receipts and Disbursements, for the two periods in question. Your letter makes reference to contributions to two (2) separate federal candidates which appear to exceed multi-candidate committee contribution limits. We have determined that these contributions were not excessive contributions, but were, however, misreported on the two Reports of Receipts and Disbursements.

Attached, please find amendments to the April and July Quarterly Reports for 2000 which reflect these contributions to be made for the general election, rather than the primary election as erroneously reflected on the original reports.

We apologize for any inconvenience to your office as a result of these errors and for the delay in forwarding the corrections, and we appreciate your assistance in correcting the same. If you have any questions or comments, please do not hesitate to call me.

Very Truly Yours,

Loree J. Skelton
Vice President and Attorney,
HEALTHSOUTH Corporation

Enclosures

One HealthSouth Parkway - Birmingham, AL 35243
205 987-7116
<http://www.healthsouth.com>





FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Richard M. Scrusby, Treasurer
HealthSouth Rehabilitation
Corporation PAC
One HealthSouth Parkway
Birmingham, AL 35243

NOV 8 2000

Identification Number: C00257048

Reference: July Quarterly Report (4/01/00-6/30/00)

Dear Mr. Scrusby:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) precludes a multicandidate committee and its affiliates from making a contribution to a candidate for federal office in excess of \$5,000 per election.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an excessive contribution, you should notify the recipient and request a refund of the amount in excess of \$5,000 and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

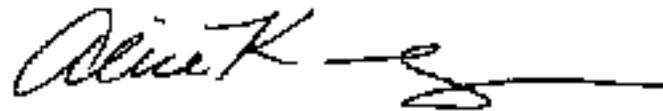
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

-Be advised that you have omitted the committee identification number on the Summary Page of your report(s). Please file all future reports and correspondence using your identification number, C00257048, to avoid potential errors in entering your reports onto the public record.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

A handwritten signature in cursive script, appearing to read "Alice Kang", followed by a long horizontal flourish.

Alice Kang
Reports Analyst
Reports Analysis Division

REPORT OF RECEIPTS AND DISBURSEMENTS

For Other Than An Authorized Committee
(Summary Page)

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USE FEC MAILING LABEL
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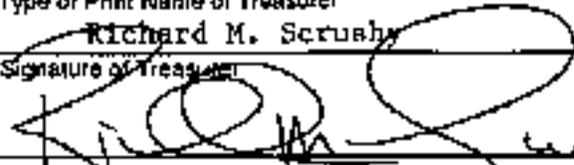
1. NAME OF COMMITTEE (in full) HEALTHSOUTH REHABILITATION CORPORATION POLITICAL ACTION COMMITTEE		2. FEC IDENTIFICATION NUMBER C 00257048
ADDRESS (number and street) <input type="checkbox"/> Check if different than previously reported One Healthsouth Parkway		
CITY, STATE and ZIP CODE Birmingham, AL 35243		
		3. <input checked="" type="checkbox"/> This committee has qualified as a multicandidate committee. (see FEC FORM 1M)

4. TYPE OF REPORT

- (a) April 15 Quarterly Report
- July 15 Quarterly Report
- October 15 Quarterly Report
- January 31 Year End Report
- July 31 Mid Year Report (Non-election Year Only)
- Termination Report
- Monthly Report Due On:
- February 20 June 20 October 20
- March 20 July 20 November 20
- April 20 August 20 December 20
- May 20 September 20 January 31
- 12-Day Pre-Election Report for the _____
(Type of Election)
- election on _____ in the State of _____
- 30-Day Post-Election Report following the General Election
on _____ in the State of _____
- (b) Is this Report an Amendment? YES NO

SUMMARY	COLUMN A This Period	COLUMN B Calendar Year-to-Date
5. Covering Period <u>April 1, 2000</u> through <u>June 30, 2000</u>		
6. (a) Cash on Hand January 1st 2000.....		\$ 19,122.09
(b) Cash on Hand at Beginning of Reporting Period.....	\$ 17,178.09	
(c) Total Receipts (from Line 19).....	\$ 12,786.00	\$ 24,842.00
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B).....	\$ 29,964.09	\$ 43,964.09
7. Total Disbursements (from Line 30).....	\$ 15,150.00	\$ 29,150.00
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d)).....	\$ 14,814.09	\$ 14,814.09
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D).....	\$ 0.00	For further information contact: Federal Election Commission 888 E Street, NW Washington, DC 20463 Toll Free 800-424-9530 Local 202-684-1100
10. Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D).....	\$ 0.00	

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Treasurer Richard M. Scrushy	Date 12/18/2000
Signature of Treasurer 	

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C. §437g.

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FEC FORM 3X
(revised 9/93)

SCHEDULE B

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page

PAGE 1 OF 1
FOR LINE NUMBER 23

CONTRIBUTIONS TO FEDERAL CANDIDATES

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)

HEALTHSOUTH REHABILITATION CORPORATION POLITICAL ACTION COMMITTEE

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Republicans On The Go 330 South Dacatur, #325 Las Vegas, Nevada 89107	Federal PAC Contribution Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input checked="" type="checkbox"/> Other (specify) PAC	4/26/00	\$750.00
B. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
John Ensign for Senate P.O. Box 26568 Las Vegas, Nevada 89126	John Ensign, Candidate, U.S. Senate, Nevada Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	4/27/00	\$2,000.00
C. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Charles Rangel for Congress 2000 Manhattanville Station New York, New York 10027	Charles Rangel, Candidate U.S. House, NY, 15th Dist. Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	5/4/00	\$1,000.00
D. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Robert Aderholt for Congress Room 1007 Longworth House Office Building Washington, D.C. 20515	Robert Aderholt, Candidate, U.S. House Alabama, 6th Dist. Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	5/23/00	\$2,500.00
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Bob Riley for Congress P.O. Box 700 Ashland, Alabama 36251	Bob Riley, Candidate, U.S. House, Alabama 3rd District Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	5/23/00	\$5,000.00
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Team Ashcroft 507 Capital Court, #100 Washington, D.C. 20002	John Ashcroft, Candidate U.S. Senate, Missouri Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	6/28/00	\$1,000.00
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		

SUBTOTAL of Disbursements This Page (optional)

\$12,250.00

TOTAL This Period (last page this line number only)

\$12,250.00

Federal Election Commission

**ENVELOPE REPLACEMENT PAGE
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input type="checkbox"/> First Class Mail	POSTMARKED
<input checked="" type="checkbox"/> Registered/Certified Mail	POSTMARKED (R/C) 12/19/00
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> Received from the House office of Records and Registration	Date of Receipt
<input type="checkbox"/> Received from the Senate Office of Public Records	Date of Receipt
<input type="checkbox"/> Other (Specify):	Postmarked and/or Date of Receipt
<input type="checkbox"/> Electronic Filing	
 <i>Ch</i> PREPARER	 12/26/00 DATE PREPARED