FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

George Togliatti, Treasurer
Harrah's Entertainment Inc. Employees'
Political Action Committee
F/K/A Promus/Harrah's PAC
501 W. Sahara Suite 200
Las Vegas, NV 89146

JAN 3 2001

Identification Number: C00239947

Reference: September Monthly Report (8/1/00-8/31/00)

Dear Mr. Togliatti:

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:

-Your report discloses a returned contribution(s) from a federal candidate totaling $1,000 on Schedule A supporting Line 16 of the Detailed Summary Page. If the check written by your committee was not cashed, you should itemize the voided check on Schedule B supporting Line 23 as a negative entry. Line 16 should be used if the recipient committee cashed your check and wrote a refund on its account. Please amend your report to correct this discrepancy or provide clarification regarding this transaction.

-Itemized disbursements must include a brief statement or description of why the disbursements were made. Please amend Schedule B of your report to clarify the following description(s): "In-Kind Contribution F & B (Harrah's LV)." For further guidance regarding acceptable purposes of disbursements, please refer to 11 CFR §104.3(b)(3).

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,

Antoinette Kitchen
Reports Analyst
Reports Analysis Division