

March 31, 2011

Ms. Ashley Carter
Campaign Finance Analyst
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Identification Number: C00177436 (UnumPAC)

Reference: Amended Year-end Report (11/23/2010-12/31/2010), Received 1/25/11

Dear Ms. Carter:

We are in receipt of the letter from the FEC dated March 24, 2011. You requested review of the Line 23 and 29 Calendar Year-to-Date columns as well as review of Line 29 in comparison to the total from Schedule B.

We have reviewed Line 23 and have amended the July Monthly through Post General reports to correct the discrepancy. The discrepancy was due to one disbursement made in June having been posted to Other Disbursements (Line 29) when it should have been posted to Contributions to Federal Candidates/Committees (Line 23). The correction had been made in our records, but updated reports had not been filed until your letter brought it to our attention.

We have also reviewed Line 29 and compared it with schedule B. The discrepancy noted in your letter was due to a \$100 disbursement that was not required to be reported on Schedule B, but was factored into the total that appeared on Line 29. For clarification purposes, the \$100 disbursement has been added to Schedule B.

Please feel free to contact me by phone at 423.294.8058 or by email at esimon@unum.com if you have any questions or concerns.

Very truly yours,
Elizabeth H. Simon
UnumPAC Treasurer
