



Genesis HealthCare

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March 21, 2011

Ms. Nicole Miller
Campaign Finance Analyst
Reports Analysis Division
Federal Elections Commission
999 E Street, N.W.
Washington, D.C. 20463

101 East State Street
Kennett Square, PA 19348
Tel 610 444 6350

Re: Genesis HealthCare Corporation Political Action Committee
Identification Number C00292094
30-Day Post General Report (10/14/10-11/22/10)

Dear Ms Miller:

I am in receipt of your letter dated February 16, 2011 soliciting a clarification of one of the expenditure reported on Schedule B, Line 29 as part of our 30-Day Post General Report electronic filing.

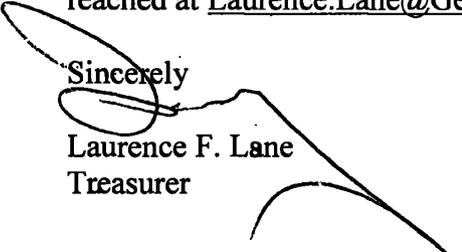
On October 22, 2010, Check 1073 transferred \$3,500.00 from our Federal GHC-PAC to an affiliated, but separately reported state political action committee (GHC-PAC-State). This transfer constitutes a non-Federal contribution.

This is an issue that has been raised a couple of different times in recent years. As I indicated in earlier letters regarding a similar question, I have received differing guidance from FEC Campaign Finance Analysts as to which line is appropriate for reporting affiliated non-Federal PAC transfers. In the past, I have reported such transactions on Line 29 as a non-Federal PAC disbursement. A year or two ago, I was told to report such expenditures on Line 22. That approach was subsequently challenged, which led me to revert to reporting the expenditure on Line 29. I remain a little more than slightly confused. Your letter appears to suggest a different instruction for reporting such disbursements. It would be most helpful if you could provide further clarification and guidance.

As for any allocation of operating expenses, all operating expenses claimed on line 21 (b) and (c) are direct operating expenses of the Federal PAC. Separate costs are reported related to the management of the state-specific bank account as part of the state filings.

I hope this is responsive to your inquiry. I look forward to your further guidance. I can be reached at Laurence.Lane@Genesisihcc.com.

Sincerely


Laurence F. Lane
Treasurer

11030584364

Federal Election Commission
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