

April 20, 2010

Marlene R. Daughtrey  
Reports Analysis Division  
U.S. Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

Identification Number: C00295097

RE: FEC Request for additional information for SteelPAC Year End Report (7/01/09- 12/31/09)

Dear Ms. Daughtrey:

This letter is in response to the Commissions request for additional information on March 24, 2010 in regards to SteelPAC Year End Report (7/01/09- 12/31/09) Schedule A supporting Line 17.

As a result of an internal review, we determined that the SteelPAC checking account balance differed from the cash-on-hand balance reported to the FEC. Our initial review established that this balance discrepancy was more than two years old and could not be specifically determined. A subsequent internal examination confirmed that all contributions to and disbursements by SteelPAC were correctly reported to the FEC. Therefore, to correct the discrepancy between the FEC reported cash-on-hand balance and the SteelPAC checking account balance, Steel PAC reported an adjustment of \$5,052.91 on its Year End Report for 2009.

Sincerely,

Thomas J. Gibson  
SteelPAC Treasurer

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