

HEARTLAND PACRECEIVED
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DIVISION

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February 29, 1996

Federal Election Commission
Washington, D.C. 20463Attention: Debbie Manzano
Reports Analyst/Reports Analysis Division
Reference: Heartland PAC FKA: Youngstown
Identification Number C00131557
Year End Report (10/1/95-12/31/95)

Dear Ms. Manzano:

This letter responds to your letter of February 7, 1996 in which you raised certain questions concerning the above report for Heartland PAC. Our responses are as follows:

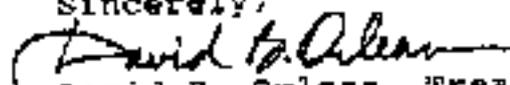
1. The report discloses no payments for administrative expenses. Please be advised that Heartland PAC is an organization consisting entirely of volunteers, who promote the purposes of the PAC by providing their time and effort for activities ranging from fund-raising to bookkeeping. As such our financial reports do not reflect such items as salary or office rental expense which may be incurred by other PAC's.

However, we do recognize that it is our responsibility to report actual administrative expenses which may be incurred in the form of postage and phone charges, etc. We have reported such charges in the past; as your letter indicates, though, we did not report any such expenses in the referenced report. We propose to remedy this matter by reporting all such accumulated expenditures on the first Quarterly Report of 1996. It is our understanding that this would be an acceptable resolution of the situation.

2. Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page/contributions to federal candidates that have been voided should be properly disclosed on a separate Schedule B as negative entries, supporting Line 23 of the Detailed Summary Page. We appreciate your explanation of the proper manner in which this item should have been recorded. In the future, we will deal with such items accordingly; however, it is our understanding that it would not be necessary to amend the referenced report at this time.

Thank you for your assistance in clarifying the issues raised in your letter. If the above responses need to be explained or supplemented in any fashion, please contact the undersigned at your convenience.

Sincerely,


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