ETEXT ATTACHMENT

09/26/2005 13 : 04

September 26, 2005

Brandis L Zehr
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E 9th Street
Washington, DC 20463

Dear Brandis,

This letter is in response to your August 26, 2005 letter of inquiry regarding two disbursements that were reported on the Mid-Year Report (1/1/05 - 6/30/05) for Heartland Values PAC (C00409003). We have reviewed our records supporting the above-referenced report and provide the following additional information in response to your questions:

Clarify all expenditures made for "Fundraising" on Schedule B: There were five expenditures for the purpose of fundraising in our 2005 Mid-Year Report. They were all expenditures for fundraising consulting for Heartland Values PAC and not on behalf of any specific candidate. Therefore, there is no need to amend the report concerning these itemized entries.

Schedule B discloses an expenditure(s) for "List Rental", Mailing", "Postage" and "Printing": These expenditures did not contain express advocacy and were not for the election or defeat of any specific candidate. Rather, these expenditures were for mailings to raise funds for Heartland Values PAC. Therefore, there is no need to amend the report concerning these itemized entries.

We trust this information answers your questions. If you have any further questions or need additional information, please do not hesitate to contact me at 605/376-3437.

Sincerely,

Barb Buell
Deputy Treasurer
Heartland Values PAC
PO Box 505
Sioux Falls, SD 57101-0505