

As a result of a discrepancy between the Humana Inc. Political Action Committees (the PAC) bank balance and the ending cash on hand on the PACs FEC report, a comprehensive review was conducted of the finances of the PAC that covered the period of January 1, 2005 through September 2010. The review did not, however, disclose the source of the discrepancy and it has been concluded that the discrepancy occurred prior to 2005. Once it was concluded that the transactions that caused the discrepancy could not be identified, we contacted the PACs FEC reports analyst. After consultation with our FEC reports analyst it was decided that to reconcile the bank balance with the FEC report cash on hand, an accounting adjustment should be made in the amount of the discrepancy. Heeding the advice of our reports analyst we included an accounting adjustment in the amount of \$1,852.60, in the October Monthly FEC report.

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