

A.T. Massey Coal Company
Political Assistance Committee

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SEP 8 10 54 AM '97



September 4, 1997

Via Certified Mail
Return Receipt Requested

Post Office Box 26765
Richmond, Virginia 23261-6765
4 North Fourth Street
Richmond, Virginia 23219
Tel (804) 788-1200
Fax (804) 788-1204

Andrew J. Dodson
Senior Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Identification Number: C00155358
Re: Your Correspondence to A.T. Massey Coal Company, Inc., Political Assistance
Committee, dated August 20, 1997

Dear Mr. Dodson:

I received the above-referenced correspondence, date-stamped August 20, 1997, on August 27, 1997. I file herewith originals of amended reports covering the following periods:

07-01-95 through 07-31-95	06-01-96 through 06-30-96
12-01-95 through 12-31-95	07-01-96 through 07-31-96
01-01-96 through 01-31-96	08-01-96 through 08-31-96
02-01-96 through 02-29-96	09-01-96 through 09-30-96
03-01-96 through 03-31-96	10-01-96 through 10-16-96
04-01-96 through 04-30-96	10-17-96 through 12-05-96
05-01-96 through 05-31-96	12-06-96 through 12-31-96

In addition, the following paragraphs specifically clarify each discrepancy noted in your various August 20 letters:

1. Discrepancies on the August Monthly Report (07-01-95 through 07-31-95). The treasurer mistakenly reported the Item 6(a) total (Cash on Hand January 1, 1995) as the total for Item 6(b) (Cash on Hand at Beginning of Reporting Period). The treasurer subsequently repeated the incorrect Subtotal on Item 6(d). I have also corrected the total listed on Line 31, Column B of the Detailed Summary Page on our amended report. *Subsequent reports were not affected by these corrections to our August monthly report.*

September 4, 1997

Page 2

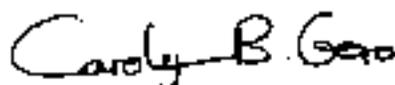
2. Discrepancies on the Year End Report (12-01-95 through 12-31-95). The treasurer mistakenly indicated the wrong year on Item 5 (Covering Period). I have also corrected the totals listed on Lines 23, 30, and 31, in Column B of the Detailed Summary Page on our amended report. The corrections did not affect the Itemized Receipts or Itemized Disbursements pages submitted with the original report. *Subsequent reports were not affected by these corrections to our Year End Report.*

3. Discrepancies on the February Monthly Report (01-01-96 through 01-31-96). The treasurer inadvertently used the \$9,342.28 balance shown in the PAC checkbook as the total for Item 6(a) (Cash on Hand January 1, 1996) and Item 6 (b) (Cash on Hand at Beginning of Reporting Period). This checkbook balance did not reflect \$1,000.00 in receipts received (but not yet entered as a deposit in the checkbook) and reported on our Year End Report (12-01-95 through 12-31-95). After depositing these receipts totaling \$1,000.00 in the PAC bank account, the treasurer subsequently reported them on the February Monthly Report (01-01-96 through 01-31-96). Therefore, the \$1,000.00 in receipts were mistakenly reported two times: once on our Year End Report, and once on our February Monthly Report. I have corrected these errors on our amended report. *Because of the discrepancies, all reports subsequently submitted by A.T. Massey Coal Company, Inc.'s Political Assistance Committee for the remainder of the 1996 calendar year were incorrect.*

4. Errors on the April Monthly Report (03-01-96 through 03-31-96). In addition to correcting the errors on this report caused by discrepancies discussed in paragraph 3 above, I have also corrected the totals listed on Lines 22, 30, and 31, Column B of the Detailed Summary Page on our amended report. On Line 22, the treasurer mistakenly reported an itemized disbursement that occurred in December 1995. That disbursement was reflected in our Year End Report (12-01-95 through 12-31-95). The error on Line 22 appeared again on Lines 30 and 31. These errors have also been corrected on all our amended reports for the remainder of 1996.

I hope the enclosed amended reports and this letter remedy all of the discrepancies you noted in your correspondence. If you have any questions or comments, please do not hesitate to call.

Sincerely,



Carolyn B. Gero
Treasurer

REPORT OF RECEIPTS AND DISBURSEMENTS

For Other Than An Authorized Committee
(Summary Page)

RECEIVED
FEDERAL ELECTION
COMMISSION MAIL ROOM

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USE FEC MAILING LABEL
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TYPE OR PRINT

1. NAME OF COMMITTEE (in full) A. T. Massey Coal Company, Inc. Political Assistance Committee		2. FEC IDENTIFICATION NUMBER C00155358
ADDRESS (number and street) <input type="checkbox"/> Check if different than previously reported 4 North Fourth Street; P.O. Box 26765		
CITY, STATE and ZIP CODE Richmond, Virginia 23261		
3. <input checked="" type="checkbox"/> This committee has qualified as a multicandidate committee. (see FEC FORM 1M)		

4. TYPE OF REPORT

- (a) April 15 Quarterly Report
 July 15 Quarterly Report
 October 15 Quarterly Report
 January 31 Year End Report
 July 31 Mid Year Report (Non-election Year Only)
 Termination Report

Monthly Report Due On:

- February 20 June 20 October 20
 March 20 July 20 November 20
 April 20 August 20 December 20
 May 20 September 20 January 31

- Twelfth day report preceding _____ (Type of Election)
election on _____ in the State of _____
 Thirtieth day report following the General Election on _____
in the State of _____

- (b) Is this Report an Amendment? YES NO

SUMMARY	COLUMN A This Period	COLUMN B Calendar Year-to-Date
5. Covering Period <u>07-01-95</u> through <u>07-31-95</u>		
6. (a) Cash on Hand January 1, 19 <u>95</u>		\$ 10,322.28
(b) Cash on Hand at Beginning of Reporting Period	\$ 8,822.28	
(c) Total Receipts (from Line 19)	\$ 0.00	\$ 0.00
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	\$ 8,822.28	\$ 10,322.28
7. Total Disbursements (from Line 30)	\$ 0.00	\$ 1,500.00
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	\$ 8,822.28	\$ 8,822.28
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0.00	For further information contact: Federal Election Commission 999 E Street, NW Washington, DC 20463 Toll Free 800-424-9530 Local 202-219-3430
10. Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)	\$ 0.00	

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Treasurer

Carolyn B. Gero

Signature of Treasurer

Carolyn B. Gero

Date

09-04-97

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C. §437g.

FEC FORM 3X

(revised 9/93)

**DETAILED SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS
PAGE 2, FEC FORM 3X**

(revised 1/1/81)

NAME OF COMMITTEE		REPORT COVERING PERIOD		
A. T. Massey Coal Company, Inc. Political Assistance Committee		FROM 07-01-95	TO: 07-31-95	
		COLUMN A Total This Period	COLUMN B Calendar Year	
I. Receipts				
11.	Contributions (other than loans) From:			
a.	Individual/Persons Other Than Political Committees			11(a)(1)
i.	Itemized (use Schedule A)	\$ 0.00	\$ 0.00	11(a)(i)
j.	Unitemized	0.00	0.00	11(a)(ii)
ii.	Total (add i and j) >	0.00	0.00	11(a)
b.	Political Party Committees	0.00	0.00	11(b)
c.	Other Political Committees (such as PACs)	0.00	0.00	11(c)
d.	Total Contributions (add a iii, b and c) >	0.00	0.00	11(d)
12.	Transfers From Affiliated/Other Party Committees	0.00	0.00	12
13.	All Loans Received	0.00	0.00	13
14.	Loan Repayments Received	0.00	0.00	14
15.	Offsets To Operating Expenditures (Refunds, Rebates, etc.)	0.00	0.00	15
16.	Refunds of Contributions Made to Federal Candidates and Other Political Committees	0.00	0.00	16
17.	Other Federal Receipts (Dividends, Interest, etc.)	0.00	0.00	17
18.	Transfers from Nonfederal Account for Joint Activity	0.00	0.00	18
19.	Total Receipts (add 11d, 12, 13, 14, 15, 16, 17, and 18) >	0.00	0.00	19
20.	Total Federal Receipts (subtract line 18 from line 19) >	0.00	0.00	20
II. Disbursements				
21.	Operating Expenditures:			
a.	Shared Federal/Non-Federal Activity (from Schedule H4)			21(a)(i)
i.	Federal Share	0.00	0.00	21(a)(i)
ii.	Non-Federal Share	0.00	0.00	21(b)
b.	Other Federal Operating Expenditures	0.00	0.00	21(c)
c.	Total Operating Expenditures (add a i, a ii, and b) >	0.00	0.00	22
22.	Transfers to Affiliated/Other Party Committees	0.00	0.00	23
23.	Contributions to Federal Candidates/Committees and Other Political Committees	0.00	1,500.00	24
24.	Independent Expenditures (use Schedule E)	0.00	0.00	25
25.	Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F)	0.00	0.00	26
26.	Loan Repayments Made	0.00	0.00	27
27.	Loans Made			
28.	Refunds of Contributions To:			
a.	Individuals/Persons Other Than Political Committees	0.00	0.00	28(a)
b.	Political Party Committees	0.00	0.00	28(b)
c.	Other Political Committees (such as PACs)	0.00	0.00	28(c)
d.	Total Contribution Refunds (add a, b and c) >	0.00	0.00	28(d)
29.	Other Disbursements	0.00	0.00	29
30.	Total Disbursements (add 21c, 22, 23, 24, 25, 26, 27, 28d, and 29) >	0.00	1,500.00	30
31.	Total Federal Disbursements (subtract line 21 a i from line 30) >	0.00	1,500.00	31
III. Net Contributions/Operating Expenditures				
32.	Total Contributions (other than loans)(from line 11d)	0.00	0.00	32
33.	Total Contribution Refunds (from line 28d)	0.00	0.00	33
34.	Net Contributions (other than loans)(subtract line 33 from 32)	0.00	0.00	34
35.	Total Federal Operating Expenditures (add 21 a i and 21 b) >	0.00	0.00	35
36.	Offsets to Operating Expenditures (from line 15)	0.00	0.00	36
37.	Net Operating Expenditures (subtract line 36 from 35) >	0.00	0.00	37

Federal Election Commission
**ENVELOPE REPLACEMENT PAGE
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

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<input type="checkbox"/> Received from the House Office of Records and Registration	DATE OF RECEIPT
<input type="checkbox"/> Received from the Senate Office of Public Records	DATE OF RECEIPT
<input type="checkbox"/> Other (Specify):	POSTMARKED
	and/or DATE OF RECEIPT
 PREPARER	9-9-97 DATE PREPARED