

FEDERAL ELECTION COMMISSION WASHINGTON, D.C. 20463

October 15, 2010

Mark Blankenship, Treasurer Horizon Lines, LLC Associates Good Government Fund/Horizon Lines Associates Good Govt Fund 1050 Connecticut Ave., NW Suite 1200 c/o T. Walls Washington, DC 20036

Response Due Date: November 19, 2010

Identification Number: C00385179

Reference: September Monthly Report (8/01/10-8/31/10)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following item:

- Schedule D supporting Line 10 of your report discloses a debt(s) owed by your committee to "BSY Associates" with a negative closing balance(s). You are advised that any debt(s) with a negative closing balance requires further clarification. A negative closing balance suggests that you have either made a mathematical error or overpaid the debt which would result in the vendor incurring a debt owed to your committee and should be reported on Schedule D supporting Line 9 of your report.

Further, a credit from a vendor should be reported as a negative entry in the "amount incurred this period" field of the original debt and <u>not as a separate</u> <u>debt transaction</u>. In addition, credits from vendors require clarifying information to ensure that your committee did not receive a prohibited inkind contribution per 11 CFR. 100.52 (d)(1). Please amend your report to clarify the nature of this transaction(s).

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

<u>Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended.</u> If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1133.

Sincerely Christopher J. Morse

Senior Campaign Finance Analyst Reports Analysis Division

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