

September 29, 2010

Ms. Alexandra T. Broomhead
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Re: Mountaineer PAC
FEC ID No. C00459651

Dear Ms. Broomhead:

This is in response to your letter dated September 17, 2010 concerning the May Monthly Report (4/1/10-4/30/10) of Mountaineer PAC (the "Committee").

You ask about earmarked contributions disclosed on Schedule A with no corresponding entries on Schedule B. Earmarked contributions totaling \$6,000.00 were received by the Committee in April but were forwarded to the recipient committee in May. Therefore the corresponding Schedule B entries appear on the June Monthly Report (5/1/10-5/31/10). In addition, an earmarked contribution totaling \$1,500.00 was disclosed on Schedule B with no corresponding entry on Schedule A because it was received in March but forwarded to the recipient committee in April.

We hope that this information adequately addresses your question. If you need any further information, please do not hesitate to contact the Committee.

Very truly yours,

Marc E. Elias
Counsel to Mountaineer PAC
