

November 10, 2010

Mr. David Butler
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Re: First State PAC
FEC ID No. C00363648

Dear Mr. Butler:

This is in response to your letter dated October 13, 2010, concerning the September Monthly Report (8/01/10-8/31/10) of First State PAC (the "Committee").

You ask about an offset to an operating expenditure from "Coastal Properties, LLC (Bellmoor)." The original payment was issued to the Bellmoor Inn. Coastal Properties, LLC owns the Bellmoor Inn and the refund was issued from the parent entity.

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 Elias
Counsel to First State PAC
