

MMPAC
MassMutual Political
Action Committee

Massachusetts Mutual Life Insurance Company
1295 State Street
Springfield, MA 01111-0001
(413) 744-2405

May 2, 2011

Ms. Maureen Benitz
Sr. Campaign Finance & Reviewing Analyst
Federal Election Commission
999 East Street, NW
Washington, DC 20463

FEC Response Due Date:
May 3, 2011

RECEIVED
2011 MAY -4 AM 11:06
FEC MAIL CENTER

ID No: C00118943 *Massachusetts Mutual Life Insurance Company Political Action Committee*
Reference: RQ-2 dated March 29th (Rec'd April 4th) - Year-End Report (11/23/10-12/31/10)

Dear Ms. Benitz,

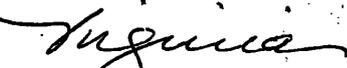
In response to your request dated March 29, 2011 addressing the above-referenced FEC report in which a receipt of funds was received from our connected organization for reimbursement in the amount of \$5,077.81 for Federal Operating/Administrative Expenses, which extended, in part, beyond 30 days.

Enclosed please find a copy of check no. 331, dated April 12, 2011, in the amount of \$4,971.33 to correct the prohibited refunded portion of the original reimbursement transaction that extended beyond 30 days, originally reported in the covered period of our Year-end report (11/23/10 - 12/31/10).

In addition to this letter and copy of the attached refund check, a memo response was attached to our April 20th filing which outlined the above referenced corrective action well in advance of our ability to report the corrective transaction on Schedule B of the upcoming May 20th filing.

I believe the enclosed satisfies your request for corrective action, proper documentation and clarification within the response timeframe noted above, and I apologize for the oversight/error surrounding the original transaction. Please let me know if you have any questions or need additional information.

Sincerely,



Virginia Cummings
MMPAC Administrator
(413) 744-5777

Enclosures

11020902011

MASSACHUSETTS MUTUAL LIFE INSURANCE CO.
POLITICAL ACTION COMMITTEE
1295 STATE ST.
SPRINGFIELD, MA 01111



3311

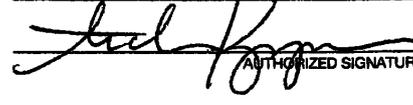
***Four Thousand Nine Hundred Seventy-One & 33/100 Dollars

DATE 04/12/2011 AMOUNT ***\$4,971.33

Memo:

PAY TO THE ORDER OF

Massachusetts Mutual Life Insurance Company
1295 State Street
Springfield, MA 01111-0001


AUTHORIZED SIGNATURE

Security features. Details on back.

11030603612

Massachusetts Mutual Life Insurance Co. Political Action Committee

3311

Payee Massachusetts Mutual Life Insurance Company Date 04/12/2011 Check No 3311
Filer ID C00118943
Election
Description Refund back to Connected Org for Oper. Exp. paid beyond 30 days
Amount ***\$4,971.33



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

March 29, 2011

BRUCE C. FRISBIE, TREASURER
MASSACHUSETTS MUTUAL LIFE INSURANCE
COMPANY POLITICAL ACTION COMMITTEE
1295 STATE STREET
SPRINGFIELD, MA 01111-0001

Response Due Date
05/03/2011

IDENTIFICATION NUMBER: C00118943

REFERENCE: YEAR-END REPORT (11/23/2010 - 12/31/2010)

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 1 item(s):

- Schedule A of your report discloses the receipt of funds from your apparent connected organization totaling \$5,077.81. 2 U.S.C. §441b prohibits the receipt of funds from national banks, corporations, and labor organizations. Under 11 CFR §114.5(b)(3), however, a separate segregated fund may be reimbursed for any solicitation or other administrative expense provided that the reimbursement is made no later than thirty days after the expense was paid by the separate segregated fund.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with the clarifying information. Please provide further clarifying information regarding the date(s) on which the committee made payments for any solicitation or other administrative expenses.

To the extent that the reimbursement was made beyond thirty days after the expense was paid, you may have to make a refund. If within 30 days of receipt you (1) transferred the prohibited amount to an account not used to influence federal elections, and (2) provided written notice to your connected organization of the option of receiving a refund, you may retain the contribution in an account not used to influence federal elections. Any request from your connected organization for a refund must be honored.

If the foregoing conditions for transfers to a non-federal account were not met

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MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY POLITICAL ACTION
COMMITTEE

Page 2 of 2

within 30 days of receipt, the prohibited amount must be refunded. See 11 CFR §103.3(b)(1).

Please inform the Commission of your corrective action immediately in writing and provide a copy of your check for any transfer-out or refund. In addition, any transfer-out or refund made should be disclosed on Schedule B supporting Line 22 or 28 of the report covering the date on which the transaction was made.

Although the Commission may take further legal action concerning the acceptance of a prohibited contribution, prompt action by your committee to refund or transfer-out the amount will be taken into consideration.

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.**

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. 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) 694-1147.

Sincerely,



Maureen Benitz
Senior Campaign Finance and Reviewing Analyst
Reports Analysis Division

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Federal Election Commission
ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS
 The FEC added this page to the end of this filing to indicate how it was received.

Hand Delivered Date of Receipt

USPS First Class Mail Postmarked

USPS Registered/Certified Postmarked (R/C)

USPS Priority Mail Postmarked
 Delivery Confirmation™ or Signature Confirmation™ Label

USPS Express Mail Postmarked

Postmark Illegible

No Postmark

Overnight Delivery Service (Specify): *ups* Shipping Date
5/3/11

Next Business Day Delivery

Received from House Records & Registration Office Date of Receipt

Received from Senate Public Records Office Date of Receipt

Received from Electronic Filing Office Date of Receipt

Other (Specify): Date of Receipt or Postmarked

[Signature]
 PREPARER

5/4/11
 DATE PREPARED

11030602615