

December 6, 2010

Ms. Nicole Della Rocco
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Denali Leadership PAC
Identification Number C00438291

Dear Ms. Rocco:

This filing is a response to your letter requesting additional explanation regarding \$15,000.00 in receipts on line 11(c) of the amended 2009 Year-End Report. Subsequent to a transition to a new bank and reporting vendor, a thorough review of all records was conducted. At that time, it was discovered that receipts mailed in 2009 were not received and deposited until 2010. Because the contributor reported them as 2009 contributions, it was determined that they should be disclosed on an amended 2009 year-end report.

I sincerely hope that this answers your questions pertaining to the 2009 Year-End Amended Report. However, if you have any questions or anything further is required of the Denali Leadership PAC, please contact me at your earliest convenience.

Sincerely,

Mary Gore
Treasurer
