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July 28, 2014

Federal Election Commission
999 E Street, NW
Washington, DC 20463

Committee: DaVita HealthCare Partners, Inc. Political Action Committee (C00340943)

To whom it may concern:

The DaVita HealthCare Partners, Inc. Political Action Committee (the Committee) received a Request for Additional Information (RAI) dated July 9, 2014, and while in the process of responding to that request, it came to our attention that an additional RAI dated April 11, 2014, had been issued concerning the audit adjustment disclosed in our 2014 February Monthly Report.

The Committee regrets the delay in response to the April 11 RAI. The Committee is working with our IT Team to ensure that all emails from rad@fec.gov are received in the future and has instituted a new policy of regularly monitoring the Committees records on the FEC website to ensure that a similar incident does not occur in the future.

The April 11 RAI requests any additional clarifying information regarding the audit adjustment. As we indicated in the Form 99 submission accompanying our 2014 February Monthly Report, the Committee conducted a thorough internal review and identified a discrepancy in the PAC account in the amount of \$3,637.34. Upon further examination, the Committee determined that the discrepancy pre-dated the 2008 April Quarterly Report. Unfortunately, the Committee was unable to determine the cause of the discrepancy. In order to correct the public record, and in consultation with Ms. Benitz, the Committee performed an audit adjustment and disclosed it accordingly.

Regretfully, the Committee is unable to provide any additional clarifying information to the Commission regarding this matter.

Please let me know if you have any questions. I can be reached at dapac@davita.com.

Respectfully,
Lin David Whatcott
