

March 25, 2008

Rosa G Lewis
Reports Analysis Division
Federal Election Commission
999 E 9th Street
Washington, DC 20463

Dear Rosa,

This letter is in response to your March 14, 2008, letter of inquiry regarding the Year End Report (7/1/07 - 12/31/07) for Heartland Values PAC (C00409003). We have reviewed our records supporting the above-referenced report and provide the following additional information in response to your questions:

Schedule B supporting Line 21(b) of your report discloses a payment(s) to another political committee(s) for goods and/or services provided by that committee(s): Thank you for flagging this issue. Please be assured that yes, it was the usual and normal charge for the goods and/or services provided. We rented a mailing list from Friends of John Thune. A professional list company was consulted as to the fair market value of the mailing list. We were informed by them that the fair market value for the names on the list would be \$100 per thousand. We rented 270,665 names at a cost of 100 per 1,000 which totaled \$27,066.50.

Schedule B discloses an expenditure(s) for "Postage": These expenditures did not contain express advocacy and were not for the election or defeat of any specific candidate. Rather, these expenditures were for mailings to raise funds for Heartland Values PAC. Therefore, there is no need to amend the report to clarify expenditures made for "Postage".

We trust this information answers your questions. If you have any further questions or need additional information, please do not hesitate to contact me at 605/376-3437.

Sincerely,

Barb Buell
Deputy Treasurer
Heartland Values PAC
PO Box 505
Sioux Falls, SD 57101-0505
