

Mr. Corbin T. Jones
Federal Election Commission
Senior Campaign Finance Analyst
Reports Analysis Division
999 E Street, NW
Washington, DC 20463

Identification Number: C00110478

Reference: Reconciling Entry totaling \$5,369.00

Dear Mr. Jones:

This response is in reference to your letter dated October 15, 2008 concerning Peabody Energy PAC's reconciling entry of \$5,369.00 reported in the September Monthly Report (8/1/08-8/31/08).

The reconciling entry was made (upon your recommendation) in order to correct the discrepancy in the FEC ending balance as compared to the PAC's checking account ending balance.

Continuing analysis has determined that 2 checks reported to the FEC have not cleared the bank. The checks are: #830 dated November 4, 2005 and #835 dated November 11, 2005 - both made payable to Cubin for Congress and both in the amount of \$2,500.00.

Peabody has taken the following actions:

- (1) Requested our bank stop payments on these checks.
- (2) Sent a letter to Cubin for Congress Committee notifying them we have issued stop payments on the checks due to the fact that they are still outstanding.

With our next regular filing we will:

- (1) Submit a reconciling entry to reverse \$5,000.00 of the previously submitted \$5,369.00 reconciling entry.
- (2) Enter each check as a negative disbursement and add a text memo explaining the reason for the submission.

Due to the required response due date of November 17, 2008, additional explanation for the \$369.00 discrepancy is unavailable at this time as our review is ongoing.

Sincerely,

Walter L. Hawkins, Jr.
Peabody PAC Treasurer