FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

David G. Anderson, Treasurer
Columbia Healthcare Good
Government Fund (A PAC
Sponsored by Columbia
Healthcare Corp)
P.O. Box 550, One Park Place
Nashville, TN 32702

FEB 14 1996

Identification Number: C00067231

Reference: Year End Report (8/1/95-12/31/95)

Dear Mr. Anderson:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(f) and 11 CFR §110.1(d) preclude a committee from receiving contributions from another political committee or person in excess of $5,000 per calendar year.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with the clarifying information. If the contribution(s) you received exceeded the limits, you must seek reattribution of the contribution pursuant to 11 CFR §110.1(k), transfer-out the amount in excess of $5,000 to an account not used to influence federal elections or refund the excessive amount to the donor(s) in accordance with 11 CFR §103.3(b). In the best interest of your committee, all reattributions, transfers-out, and refunds should be made within sixty days of the treasurer's receipt of the contribution(s). In order to protect the donor's interests, the Commission recommends that you inform the contributor(s) in writing to provide the donor(s) with the option of granting written authorization for a reattribution or transfer-out to another account or receiving a refund.

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of your

check for the transfer-out or refund. In addition, any reattributions should be reported as memo entries on Schedule A of the report covering the period during which the authorization for the reattribution is received. Any transfers-out or refunds should be disclosed on Schedule B supporting Line 22 or 28 of the report during which the transaction was made.

Although the Commission may take further legal action regarding the acceptance of an excessive contribution(s), prompt action by your committee to seek reattribution, transfer-out or refund the excessive amount will be taken into consideration.

-Your report includes computer produced formats of Schedule B. Computer produced formats may only be used upon prior approval of the Commission. You should submit a separate sample format with a cover letter requesting approval. Until your format has been approved, FEC forms must be used. 11 CFR §104.2(d)

-Schedule A supporting Line 11(a)(i) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds $200 during the calendar year. (2 U.S.C. §434(b)) For your information, instead of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds $200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Vincent R. Tallman

Vincent R. Tallman
Reports Analyst
Reports Analysis Division

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96030180379

SCHEDULE A — **ITEMIZED RECEIPTS**

Use separate schedule(s) for each category of the Detailed Summary Page

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FOR LINE NUMBER 12

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)

Columbia Healthcare Good Government Fund

	Name of Employer / Occupation / Aggregate Year-to-Date	Date (month, day, year)	Amount of Each Receipt this Period
A. Full Name, Mailing Address and ZIP Code Health Trust PAC 4525 Harding Rd Nashville, TN 37205 Receipt For: ☐ Primary ☐ General ☒ Other (specify): Transfer from Affiliate	N/A N/A $ 10,992.73	10/3/95	10,979.73
B. Full Name, Mailing Address and ZIP Code Health Trust PAC 4525 Harding Rd. Nashville, TN 37205 Receipt For: ☐ Primary ☐ General ☒ Other (specify): Transfer from Affiliate	N/A N/A $ 10,992.73	10/3/95	13.00
C. Full Name, Mailing Address and ZIP Code Hospital Corporation of America-PAC One Park Plaza P.O. Box 550 Nashville, TN 37202 Receipt For: ☐ Primary ☐ General ☒ Other (specify): Transfer from Affiliate	N/A N/A $ 6,384.25	10/3/95	2,862.40
D. Full Name, Mailing Address and ZIP Code Hospital Corporation of America - PAC One Park Plaza P.O. Box 550 Nashville, TN 37202 Receipt For: ☐ Primary ☐ General ☒ Other (specify): Transfer from Affiliate	N/A N/A $ 6,384.25	10/3/95	3,521.85
E. Full Name, Mailing Address and ZIP Code Receipt For: ☐ Primary ☐ General ☐ Other (specify):	Name of Employer Occupation Aggregate Year-to-Date $	Date (month, day, year)	Amount of Each Receipt this Period
F. Full Name, Mailing Address and ZIP Code Receipt For: ☐ Primary ☐ General ☐ Other (specify):	Name of Employer Occupation Aggregate Year-to-Date $	Date (month, day, year)	Amount of Each Receipt this Period
G. Full Name, Mailing Address and ZIP Code Receipt For: ☐ Primary ☐ General ☐ Other (specify):	Name of Employer Occupation Aggregate Year-to-Date $	Date (month, day, year)	Amount of Each Receipt this Period

SUBTOTAL of Receipts This Page (optional) 17,376.98

TOTAL This Period (last page this line number only) 17,376.98

FEC/A/96

PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS
Contributions from Individuals

NAME OF COMMITTEE (in Full)
National Organization PAC 00000000)

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt this Period
Anne Sullivan 21 Elm Street City, State ZIP	National Organization, Inc. Occupation: Branch Manager Aggregate Year-to-Date > $ 288.00	payroll deduction	$72.00 ($12 biweekly)
Rodney Jones 881 Hathaway Road City, State ZIP	National Organization, Inc. Occupation: Vice President Aggregate Year-to-Date > $ 380.00	payroll deduction	$130.00 ($20 biweekly)

Itemize payroll deductions only after they have exceeded $200 per calendar year from an individual.

IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS
Contributions from Individuals

NAME OF COMMITTEE (in Full)
National Organization PAC 00000000)

A. Full Name, Mailing Address and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt this Period
Martin L. Kress 4 River Road City, State ZIP	National Organization, Inc. Occupation: Chairman Aggregate Year-to-Date > $ 5,999.00	8/10/92	$3,999.00 (IN-KIND) (RAFFLE PRIZE)

SCHEDULE B ITEMIZED DISBURSEMENTS
Operating Expenditures/Other Federal

NAME OF COMMITTEE (in Full)
National Organization PAC 00000000)

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement this Period
Martin L. Kress 4 River Road City, State ZIP	raffle prize Other expenditure	8/10/92	$3,999.00 (IN-KIND CONTRIBUTION)

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

Payroll Deductions

Once an individual's deductions aggregate over $200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct $12 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are $195 — still below the $200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach $228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter ($120), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

In-Kind Contributions

When determining whether to itemize an *in-kind contribution*, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the *operating expenditures* total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may