



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Paul M. Smith, Sr., CLU, Treasurer
National Association of Life Underwriters
Political Action Committee
1922 F Street, NW
Washington, DC 20006

SEP 29 1999

Identification Number: C00005249

Reference: Amended Year End Report (12/1/97-12/31/97, dated 6/14/99)

Dear Mr. Smith:

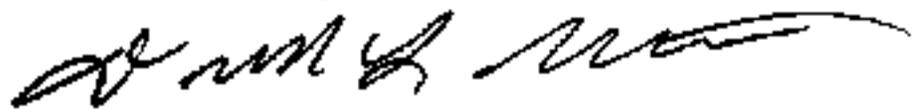
This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Line 6(a) of the Summary Page represents the total cash-on-hand as of January 1, 1997. The figure disclosed on this report differs from the January 1, 1997 totals disclosed on all other reports filed during the calendar year. In contrast, the figure disclosed on Line 6(a) of this report corresponds with the ending balance disclosed on your committee's Amended 1996 Year End Report (dated April 20, 1999). In addition, there is a discrepancy between the beginning cash of the Amended 1997 Year End Report and the ending cash balance of your Amended 1997 December Monthly Report (dated July 9, 1999). It appears that your committee has filed an amended Year End Report which discloses previously undisclosed financial activity, however no amendment has been made to the cash-on-hand figures of subsequent reports. The Commission recommends that you correct the apparent discrepancies between your cash-on-hand figures by submitting a comprehensive amendment covering the period January 1, 1997 through December 31, 1997. The comprehensive amendment should include the Summary and Detailed Summary Pages. Please provide an amendment(s) to correct these apparent discrepancies.

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) 694-1130.

Sincerely,

A handwritten signature in black ink, appearing to read "Donald L. Averett", with a long horizontal flourish extending to the right.

Donald L. Averett
Reports Analyst
Reports Analysis Division

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