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May 10, 2000

Neil Evans  
Reports Analyst  
Federal Election Commission  
Washington, D.C. 20483

Re: Erickson & Sederstrom, P.C. Federal Political Action Committee

Dear Mr. Evans:

On February 1, 2000, I sent a letter to you regarding the above-referenced Political Action Committee Report for year end 1999. I attach a copy of that letter for your review.

I have continued to work at trying to locate the error and, although I still have not located the reason(s) the balance as reported did not quite match the actual bank balance of the Committee, I have located at least one of the problems and I wish to advise you that an adjustment of (-\$200.00) should be made in the cash on hand for the April 28, 2000 report. This makes the total net adjustment from this report and the prior report amount to only \$60.33.

The total contributions and expenditures in prior reports appear to be accurate. To the extent there are errors, it appears to be in the summary page or detailed summary page.

Although the Committee had an actual positive bank balance on December 31, 1999, of \$139.77, I assumed that all previous checks had been cashed. However, two recipients of prior contributions in November 1999 did not cash the checks until March 2000. When the report was prepared for January 31, 2000, I did not realize that there were these outstanding checks. These checks totaled \$200.00.

The reports are prepared on the basis of assuming that all contributions to political committees are made and checks cashed during that period. Because the bank balance did not reflect the report balance, I made the adjustment. As it turns out, the cash balance as reflected on the 1/31/00 report was the actual bank balance as opposed to the report balance. (Therefore, the balance of cash on hand as set out on the April 28, 2000 report reflects a \$200 reduction to account for the contributions made but which had not been cashed at the end of 1999.)

May 10, 2000  
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Future reports will be prepared with an eye towards total reconciliation between the actual bank balance and the report balances.

If you have any questions concerning this matter, please let me know.

Very truly yours,

J Russell Derr

JRD/tah  
Enclosure  
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May 10, 2000

Neil Evans, Reports Analyst  
Federal Election Commission  
Washington, D.C. 20463

Re: Erickson & Sederstrom, P.C. Federal Political Action Committee

Dear Mr. Evans:

As we discussed on the telephone, our FEC Report reflects an adjustment of \$138.00 (+) in the cash on hand (Columns A & B) due to what I believe is a prior error which, after spending much time researching, I simply cannot locate.

Our bank balance reflects a balance on 12/31/99 of \$139.77. Our FEC Report would reflect a balance of -\$3.23 (pre-adjustment). Apparently, in prior calculations, there was a mistake in reporting contributions to the Committee of \$140.00. To me, it appears all expenditures of the Committee are accurate. As the Committee actually has a positive balance of \$139.77, you advised an adjustment so that the 2000 beginning cash on hand reflects the actual balance of \$139.77.

I will continue to review the records in an effort to locate the mistake and will advise the FEC if I am able to determine the source of the error.

Thank you for your consideration of this matter.

Very truly yours,

J Russell Derr

JRD/tah  
Enclosures  
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Federal Election Commission

**ENVELOPE REPLACEMENT PAGE  
FOR INCOMING DOCUMENTS**

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