



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

Richard A. Navarre, Treasurer
P&L Coal Holdings Inc. Political Action
Committee FKA (Peabody PAC)
701 Market Street, Suite 700
St. Louis, MO 63101

JUL 14 2000

Identification Number: C00110478

Reference: April Monthly Report (3/1/00-3/31/00)

Dear Mr. Navarre:

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:

-2 U.S.C. §434(b)(3) requires itemization of contributions from individuals and persons other than political committees, where the aggregate total from the contributor exceeds \$200 in a calendar year. In addition, 11 CFR §104.3(a)(2)(i)(B) requires a committee to report the total amount of unitemized contributions (see Line 11(a)(ii) of the Detailed Summary Page). If a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. 11 CFR §104.3(a)(4)(i) For future filings, please submit your reports in this order.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Thomas F. Maxwell, III
Reports Analyst
Reports Analysis Division

