FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

Gus Amato, Treasurer
Swisher International Inc. PAC Fund
459 East 16th Street
Jacksonville, FL 32206

FEB 5 1999

Identification Number: C00312785

Reference: October Quarterly (7/1/98-9/30/98) and Amended 30 Day Post-General (10/1/98-11/23/98), received 1/25/99 Reports

Dear Mr. Amato:

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 supporting Line 11(a)(i) discloses contributions received through what appears to be 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. Please refer to the enclosed sample of properly reported payroll deductions. 11 CFR §104.8(b)

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. My local number is (202) 694-1130.

Sincerely,

A. L. Kitchen

Antoinette Kitchen
Reports Analyst
Reports Analysis Division

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PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS

Contributions from Individuals

NAME OF COMMITTEE (in full)
National Organization PAC C00000001

Anne Sullivan 81 16th Street City, State ZIP	National Organization, Inc Branch Manager	payroll deduction	$90.00 ($15 biweekly)
Rodney Jones 881 Hamstring Road City, State ZIP	National Organization, Inc. Vice President	payroll deduction	$120.00 ($20 biweekly)

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

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 $15 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 first-quarter contributions ($90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are $195—still below the $200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach $285. Now the committee itemizes the total contributions received from the manager during the third quarter ($90), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)