



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

Theodore A. Lattanzio, Treasurer
Philip Morris Companies Inc. Political Action
Committee (AKA Phil-PAC)
120 Park Avenue
New York, NY 10017

JUN 27 2002

Identification Number: C00089136

Reference: April Monthly Report (3/1/02-3/31/02) and May Monthly Report (4/1/02-4/30/02)

Dear Mr. Lattanzio:

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:

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. Contributions to non-federal committees should be properly disclosed on a separate Schedule B, supporting Line 29 of the Detailed Summary Page. Please refer to the instructions contained on the forms to determine the proper categorization when preparing your next filing.

Any amendment or clarification should be filed with the Federal Election Commission. Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. 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,

Alice Kang
Reports Analyst
Reports Analysis Division

22037622149