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**WESTERN  
UNION**

CONFIRMATION OF MAILGRAM TO: WILLIAM H SHAKER  
WESTERN UNION COMMERCIAL SERVICES  
AMERICAN COUNCIL FOR HEALTH CARE REFORM  
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JOHN MUCKLE-REPORT ANALYSIS DIV.  
FEDERAL ELECTION COMMISSION  
999 E ST NW  
WASHINGTON DC 20463

FEBRUARY 20, 2001

IDENTIFICATION NUMBER: C00299156

REFERENCE: YEAR-END REPORT (11/28/2000 - 12/31/2000)

DEAR TREASURER:

IT HAS COME TO THE ATTENTION OF THE FEDERAL ELECTION COMMISSION THAT YOU MAY HAVE FAILED TO FILE THE ABOVE REFERENCED REPORT OF RECEIPTS AND EXPENDITURES AS REQUIRED BY THE FEDERAL ELECTION CAMPAIGN ACT, AS AMENDED. YOU WERE PREVIOUSLY NOTIFIED OF THE DUE DATE FOR THIS REPORT.

IT IS IMPORTANT THAT YOU FILE THIS REPORT IMMEDIATELY WITH THE FEDERAL ELECTION COMMISSION, 999 E STREET, N.W., WASHINGTON, D.C., 20463. A COPY OF THE REPORT OR RELEVANT PORTIONS SHOULD ALSO BE FILED WITH THE SECRETARY OF STATE OR EQUIVALENT STATE OFFICER, UNLESS THE STATE IS EXEMPT FROM THE FEDERAL REQUIREMENT TO RECEIVE AND MAINTAIN PAPER COPIES.

ALTHOUGH THE COMMISSION MAY INITIATE AN AUDIT OR LEGAL ENFORCEMENT ACTION CONCERNING THIS MATTER, YOUR PROMPT RESPONSE AND A LETTER OF EXPLANATION WILL BE TAKEN INTO CONSIDERATION.

IF YOU HAVE ANY QUESTIONS REGARDING THIS MATTER, PLEASE CONTACT THOMAS F. MAXWELL ON OUR TOLL FREE NUMBER 18001424-9530. OUR LOCAL NUMBER IS 12021644-1130.

SINCERELY,

JOHN D. GIBSON  
ASSISTANT STAFF DIRECTOR  
REPORTS ANALYSIS DIVISION

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

Next, the document covers the various methods used to record transactions. It describes the double-entry system, where every transaction is recorded in two accounts, ensuring that the total debits equal the total credits. This system is fundamental to modern accounting and helps in maintaining the balance sheet. The document also touches upon the use of journals and ledgers to organize and summarize the recorded data.

Another key aspect discussed is the classification of transactions. It explains how different types of transactions, such as sales, purchases, and expenses, are categorized into specific accounts. This classification is crucial for preparing the income statement and the balance sheet. The document also mentions the importance of using standardized accounting codes to facilitate the recording and reporting of transactions.

Finally, the document concludes by emphasizing the role of the accountant in ensuring that all transactions are recorded accurately and in a timely manner. It stresses that proper record-keeping is essential for the success of any business and for providing reliable financial information to stakeholders.