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Certified Mail
February 6, 1997

Federal Election Commission
c/o J. P. Andre, Reports Analyst
Reports Analysis Division
Washington, D.C. 20463

Re: Your identification number: C00134742

Dear Sir or Madam:

This letter is written on behalf of the Plasterers' and Cement Masons' Political Action Committee ("Committee") in response to a letter dated January 22, 1997 raising some questions regarding a recently filed report. According to your letter, you are questioning two entries on Schedule A of the 30 Day Post-General Election Report (1996). You state that the two entries disclose contributions from organizations that are not registered as political committees with the Commission.

This matter has been reviewed by our client and its accountants and it has been determined that the two entries were incorrectly reported. The Committee is an international labor organization and it has affiliated local unions who act as collecting agents for the Committee. The two entries in question involve money voluntarily contributed by union members and collected by their local unions. These member contributions were temporarily deposited (30 days or less) in the local unions' non-federal PACs. As such, these contributions should have been reported as unitemized receipts.

The Committee, with the assistance of its accountant, is preparing an amended report which should be filed by the end of next week. If you have any questions or need any additional information please contact me.

Sincerely,

Francis J. Martorana

cc: John J. Dougherty
Patrick O. Finley
Kenneth F. Baer
Brian A. Powers

Federal Election Commission
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