



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Winsome McIntosh, Treasurer
League of Conservation Voters Inc.
Political Action Committee
(LCV Earth Fund)
1920 L Street, NW, Suite 800
Washington, DC 20036

DEC 6 2000

Identification Number: C00252940

Reference: May Monthly Report (4/01/00-4/30/00)

Dear Treasurer:

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 of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(f) and 11 CFR §110.1(d) preclude a committee and its affiliates from receiving contributions from another political committee or person in excess of \$5,000 per calendar year.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with the clarifying information. If the contribution(s) you received exceeded the limits, you must seek reattribution of the contribution pursuant to 11 CFR §110.1(k), transfer-out the amount in excess of \$5,000 to an account not used to influence federal elections or refund the excessive amount to the donor(s) in accordance with 11 CFR §103.3(b). In the best interest of your committee, all reattributions, transfers-out, and refunds should be made within sixty days of the treasurer's receipt of the contribution(s). In order to protect the donor's interests, the Commission recommends that you inform the contributor(s) in writing to provide the donor(s) with the option of granting written authorization for a reattribution or transfer-out to another account or

receiving a refund.

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of your check for the transfer-out or refund. In addition, any reattributions should be reported as memo entries on Schedule A of the report covering the period during which the authorization for the reattribution is received. Any transfers-out or refunds should be disclosed on Schedule B supporting Line 22 or 28 of the report during which the transaction was made.

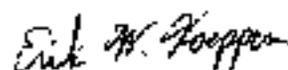
Although the Commission may take further legal action regarding the acceptance of an excessive contribution(s), prompt action by your committee to seek reattribution, transfer-out or refund the excessive amount will be taken into consideration.

-Schedule A of your report discloses an aggregate year-to-date total(s) for earmarked contributions received from several individuals which appear to be incorrect. Please amend your report to provide the correct aggregate year-to-date total(s).

-Schedules A and B of your report disclose earmarked contributions. If the contributions passed through your committee's account, each must be itemized on Schedules A and B, regardless of the amount. If the earmarked contributions were forwarded in the form of the contributor's check, they should be disclosed as memo entries on Schedules A and B. For disclosure purposes, the name and mailing address for each contributor must be provided, and where the contribution exceeds \$200, the individual's occupation and name of employer must also be itemized. Please amend your report to provide the full name of the contributor for each earmarked contribution disclosed on Schedule B supporting line 23 of the Detailed Summary Page. 11 CFR §110.6(c)(1)(v)

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. 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,



Erik W. Koeppen
Reports Analyst
Reports Analysis Division

SCHEDULE A

ITEMIZED RECEIPTS

Use separate schedule(s) for each category of the Detailed Summary Page

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FOR LINE NUMBER
11A1

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)
League of Conservation Voters Political Action Committee / Earth Fund

Full Name, Mailing Address, and ZIP Code	Name of Employer	Date (month, day, year)	Amount of Each Receipt this Period
Mr. Art Nitzschka 1008 South Dakota Avenue Sioux Falls SD 57105	Hutchinson Technology Occupation: Assembly Worker	04/16/2000	350.00
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ 350.00		
Mr. Steven Plotnick 18 Gramer Road Rhineback NY 12572	Northern Dutchess Hospital Occupation: xray technician	04/10/2000 MEMO via contribr chk to D Bonlor (ML-10)	50.00
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ -50.00		
Mr. Steven Plotnick 18 Gramer Road Rhineback NY 12572	Northern Dutchess Hospital Occupation: xray technician	04/10/2000 MEMO via contribr chk to M Uda-II (CO-2)	50.00
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ 0.00		
Mr. Hanson Wong 236 West 4th Street, #1B New York NY 10014-2688	Occupation:	04/10/2000 MEMO via contribr chk to M Roukema (NJ-5)	50.00
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ -50.00		
Mr. Hanson Wong 296 West 4th Street, #1B New York NY 10014-2688	Occupation:	04/10/2000 MEMO via contribr chk to S Dechert (NY-23)	50.00
Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ 0.00		
Mrs. Margaret Day Arthon 4834 Rodman Street NW Washington DC 20016-8237	None Occupation: Retired	04/11/2000	5000.00
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ 5000.00		
Mr. Thomas Barron 545 Pearl Street Boulder CO 80302	Sell Occupation: Author	04/11/2000	5000.00
Receipt For: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Aggregate Year-to-Date > \$ 10000.00		

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SUBTOTALS of Receipts This Page (Optional)

TOTALS This Period (last page this line number only)

SCHEDULE A**ITEMIZED RECEIPTS**Use separate schedule(s)
for each category of the
Detailed Summary Page

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FOR LINE NUMBER
11A1

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (In Full)
League of Conservation Voters Political Action Committee / Earth Fund

Full Name, Mailing Address, and ZIP Code Mr. William T Pope 2232 34th Avenue S Seattle WA 98144 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer Self Occupation Attorney Aggregate Year-to-Date > \$ 5000.00	Date (month, day, year) 03/02/2000	Amount of Each Receipt this Period 5000.00
Full Name, Mailing Address, and ZIP Code Mr. Thomas Barron 545 Pearl Street Boulder CO 80302 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer Self Occupation Author Aggregate Year-to-Date > \$ 5000.00	Date (month, day, year) 03/05/2000	Amount of Each Receipt this Period 5000.00
Full Name, Mailing Address, and ZIP Code Mr. Nathaniel Reed P.O. Box 1213 Hope Sound FL 33475-1213 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer Self Occupation Private Financier Aggregate Year-to-Date > \$ 2500.00	Date (month, day, year) 03/08/2000	Amount of Each Receipt this Period 2500.00
Full Name, Mailing Address, and ZIP Code Mrs. Michele Singer Reiner 3171 Wilshire Boulevard Beverly Hills CA 90210 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer Self Occupation I Am Your Child Fdn Aggregate Year-to-Date > \$ 500.00	Date (month, day, year) 03/08/2000	Amount of Each Receipt this Period 500.00
Full Name, Mailing Address, and ZIP Code Mr. Robert Reiner 8171 Wilshire Boulevard Beverly Hills CA 90210 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer Castle Rock Occupation Producer Aggregate Year-to-Date > \$ 500.00	Date (month, day, year) 03/08/2000	Amount of Each Receipt this Period 500.00
Full Name, Mailing Address, and ZIP Code Dr. Katherine Bachman 416 Poplar Drive Falls Church VA 22048 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer Retired Occupation None Aggregate Year-to-Date > \$ 1000.00	Date (month, day, year) 03/09/2000	Amount of Each Receipt this Period 1000.00
Full Name, Mailing Address, and ZIP Code Mrs. Aileen Train 1801 Kalorama Square Washington DC 20008 Receipt For: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify):	Name of Employer None Occupation None Aggregate Year-to-Date > \$ 5000.00	Date (month, day, year) 03/09/2000	Amount of Each Receipt this Period 5000.00
SUBTOTALS of Receipts This Page (Optional)			
TOTALS This Period (last page this line number only)			

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 data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, employee salaries, and utility costs. It also outlines the proper procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books balance.

The second part of the document focuses on the analysis of the recorded data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin and the current ratio. These calculations are essential for understanding the company's financial health and performance. The document also discusses the importance of comparing the company's results to industry benchmarks and historical data to identify trends and areas for improvement. It provides a step-by-step guide for performing these analyses and interpreting the results.

The final part of the document covers the preparation of financial statements. It details the requirements for the balance sheet, income statement, and cash flow statement, and provides a template for each. It also discusses the importance of providing clear and concise explanations for the figures reported in these statements. The document concludes with a summary of the key points and a final reminder to always maintain the highest standards of accuracy and transparency in all financial reporting.