FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

FEB 14 1996

Robert C. Atkinson, Treasurer
Equitable Resources Inc. Political
Involvement Committee
420 Boulevard of the Allies
Pittsburgh, PA 15219

Identification Number: C00151175

Reference: Year End Report (7/1/95-12/31/95)

Dear Mr. Atkinson:

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:

-The total listed on Line 7, Column B of the Summary Page appears to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Line 7, Column B total. Please amend your report and any subsequent reports that may be affected by this correction.

-Your calculations for Line 8 appear to be incorrect. Cash-on-hand at the close of the current reporting period should always equal the closing calendar year-to-date cash-on-hand amount. Please provide the corrected total on the Summary Page.

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. My local number is (202) 219-3580.

Sincerely,

J.P. Andre
Reports Analyst
Reports Analysis Division

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