



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-5

Stephen Coffman, Treasurer
 United States Sugar Corp-Employee Stock
 Ownership Plan Political Action Committee
 111 Ponce De Leon Avenue
 Clewiston, FL 33440

JUL 05 2002

Identification Number: C00234120

Reference: February Monthly (1/1/02-1/31/02), March Monthly (2/1/02-2/28/02),
 April Monthly (3/1/02-3/31/02) and May Monthly (4/1/02-4/30/02)
 Reports

Dear Mr. Coffman:

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:

-For your information, all contributions received that aggregate \$200 or less per individual for the calendar year should be reported on Line 11(a)(ii). Contributions received aggregating over \$200 per individual for the calendar year should be reported on Line 11(a)(i) and itemized on Schedule A.

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,

Maureen Benitz
 Reports Analyst
 Reports Analysis Division