American Podiatric Medical Association, Inc.

May 2, 1996

Debbie Manzano
Reports Analyst
Federal Election Commission
Washington, DC 20463

Dear Ms. Manzano:

Please find enclosed amended reports for the periods 2/1/96 through 2/29/96 (to replace the previously amended report submitted) and 3/1/96 through 3/31/96. Your notice called to our attention a couple of errors made in February that are now corrected.

The itemized disbursements for February were correct as reported on the original March 20th FEC Form 3X. Prior to producing the amended report, two disbursements were deleted during an upgrade of the association's PAC software program (Kleczka and Rangel). Those disbursements have been reentered, and all disbursements from January 1 through the end of April have been checked against bank statements and check registers. All disbursements are in order and reported correctly per the March 20th and April 20th filing, along with these amended reports.

However, there is a discrepancy of $1600 in receipts that requires an explanation. On January 29, 1996 PPAC reported a $1500 contribution to Larry L. Bigham, a U.S. House candidate from South Carolina. In February a reimbursement from the candidate was reported, increasing receipts by that amount. The candidate did not, in fact, reimburse PPAC but rather returned the check uncashed. The check was subsequently voided and both the disbursement and receipt, in essence, balanced each other out in the PPAC accounting records. We need the FEC to do the same, and are hereby amending the receipts reported in February. Please note that no contribution was made to candidate Bigham.

The additional $100 adjustment was made for the double entry of a podiatrist's contribution to PPAC recorded in February and adjusted in March.

The enclosed amended reports accurately disclose the current receipts, disbursements, and balances of the Podiatry Political Action Committee. If you have any questions, please call.

Sincerely,

Faye B. Frankfort
Associate Director, Governmental Affairs
for Harvey D. Lederman, DPM
Secretary-Treasurer, PPAC

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