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L.L.P.

A LIMITED LIABILITY PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

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September 30, 1997

FEDERAL EXPRESS

Mr. Scott Francis
Federal Election Commission
Reports Analysis Division
999 E Street, NW
Washington, D.C. 20463

Re: LeBoeuf, Lamb, Greene & MacRae
Political Action Committee
FEC Form 3X

Dear Mr. Francis:

In response to your letter dated September 17, 1997, enclosed is an amended Detailed Summary Page for our March Monthly Report (2/1/97 - 2/28/97) which should be substituted for the page included in the original report we filed with the FEC.

Also, we have reviewed our April through July 1997 (3/1/97 - 6/30/97) monthly filings referenced in your two letters dated September 22, 1997. Based upon your conversation with my assistant David Bishop on September 29, in which you indicated it was not necessary to file amended reports, we have implemented procedures to properly classify and distinguish between those contributions to Federal candidates and political committees (Schedule B, line 23) and contributions to non-Federal candidates and committees (Schedule B, line 29) for future FEC reporting purposes. Moreover, we will no longer itemize on Schedule A, contributions from individuals where the aggregate total for the contributor exceeds \$200 in a calendar year. We will instead report the total of such contributions on line 11(a)(ii) of the Detailed Summary Page.

Mr. Scott Francis
September 30, 1997
Page 2

Please acknowledge the receipt of the above-referenced document by signing and dating the enclosed copy of this letter and returning it to us in the envelope provided. Please contact me at (212) 424-8925 if you have any questions.

Sincerely,



A. David Marshall
Treasurer
LeBoeuf, Lamb, Greene & MacRae
Political Action Committee

ADM:bv

Enclosures

**DETAILED SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS
PAGE 2, FEC FORM 3X**

AMENDED 9/30/97

(revised 1/1/91)

NAME OF COMMITTEE LaBoeuf, Lamb, Greene & MacRae Political Action Committee	REPORT COVERING PERIOD		
	FROM 2/1/97	TO 2/28/97	
	COLUMN A Total This Period	COLUMN B Calendar Year	
I. Receipts			
11. Contributions (other than loans) From:			
a. Individual/Persons Other Than Political Committees			
i. Itemized (use Schedule A)	-0-	2,125.00	11(a)
ii. Unitemized	-0-	-0-	11(b)
iii. Total (add i and ii) >	-0-	2,125.00	11(c)
b. Political Party Committees	-0-	-0-	11(d)
c. Other Political Committees (such as PACs)	-0-	-0-	11(e)
d. Total Contributions (add a ii, b and c) >	-0-	2,125.00	11(f)
12. Transfers From Affiliated/Other Party Committees	-0-	-0-	12
13. All Loans Received	-0-	-0-	13
14. Loan Repayments Received	-0-	-0-	14
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.)	-0-	-0-	15
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees	-0-	-0-	16
17. Other Federal Receipts (Dividends, Interest, etc.)	-0-	-0-	17
18. Transfers from Nonfederal Account for Joint Activity	-0-	-0-	18
19. Total Receipts (add 11d, 12, 13, 14, 15, 16, 17, and 18) >	-0-	2,125.00	19
20. Total Federal Receipts (subtract line 18 from line 19) >	-0-	2,125.00	20
II. Disbursements			
21. Operating Expenditures:			
a. Shared Federal/Non-Federal Activity (from Schedule H)			
I. Federal Share	-0-	-0-	21(a)
II. Non-Federal Share	-0-	-0-	21(b)
b. Other Federal Operating Expenditures	-0-	-0-	21(c)
c. Total Operating Expenditures (add a i, a ii, and b) >	-0-	-0-	21(d)
22. Transfers to Affiliated/Other Party Committees	-0-	-0-	22
23. Contributions to Federal Candidates/Committees and Other Political Committees	1,000.00	1,000.00	23
24. Independent Expenditures (use Schedule E)	-0-	-0-	24
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F)	-0-	-0-	25
26. Loan Repayments Made	-0-	-0-	26
27. Loans Made	-0-	-0-	27
28. Refunds of Contributions To:			
a. Individual/Persons Other Than Political Committees	-0-	-0-	28(a)
b. Political Party Committees	-0-	-0-	28(b)
c. Other Political Committees (such as PACs)	-0-	-0-	28(c)
d. Total Contribution Refunds (add a, b and c) >	-0-	-0-	28(d)
29. Other Disbursements	2,500.00	5,000.00	29
30. Total Disbursements (add 21c, 22, 23, 24, 25, 26, 27, 28d, and 29) >	3,500.00	6,000.00	30
31. Total Federal Disbursements (subtract line 21 a ii from line 30) >	3,500.00	6,000.00	31
III. Net Contributions/Operating Expenditures			
32. Total Contributions (other than loans)(from line 11d)	-0-	2,125.00	32
33. Total Contribution Refunds (from line 28d)	-0-	-0-	33
34. Net Contributions (other than loans)(subtract line 33 from 32)	-0-	2,125.00	34
35. Total Federal Operating Expenditures (add 21 a i and 21 b) >	-0-	-0-	35
36. Offsets to Operating Expenditures (from line 15)	-0-	-0-	36
37. Net Operating Expenditures (subtract line 36 from 35) >	-0-	-0-	37

**Federal Election Commission
 ENVELOPE REPLACEMENT PAGE
 FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

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