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May 16, 2002

Ms. Colleen Manning
 Federal Election Commission
 999 E. Street, N.W.
 Washington, D.C. 20463

Re: Plumbers Local Union No. 1 NYC - Political
 Action Committee
 Amended Mid-Year Report (7/1/01 - 12/31/01),
 dated 1/30/02
 ID#: C00327478

RECEIVED
 FEC MAIL ROOM
 2002 MAY 28 PM 2:29

Dear Ms. Manning:

The above referenced client has forwarded your notice dated May 8, 2002 to our office for review.

Please be advised that the Amended Mid-Year Report (7/1/01 - 12/31/01), dated 1/30/02 contains \$117,740.00 on line 11(a)(ii) which represents unitemized cash receipts which are derived from Union members contributing five cents per hour. All of the cash receipts stated above represent less than \$200.00 per contributor. In any given reporting year, the average member may not even reach \$100.00 in contributions, negating the itemization requirement.

Our report contains "federal contributions to candidates" on line 23 and "other disbursements" on line 29. As I understand the Federal Election Commission law, line 21(b) "Other federal operating expenditures" is used for purely federal committees, which we are not.

Should you have any questions please do not hesitate to contact our office.

Sincerely,

George Hernandez
 Certified Public Accountant

GH:sf
 cc: Mr. George W. Reilly



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

George W. Reilly, Treasurer
Plumbers Local Union No. 1 NYC-Political
Action Committee
158-29 Cross Bay Boulevard
Howard Beach, NY 11414

MAY 08 2002

Identification Number: C00327478

Reference: Amended Year End Report (7/1/01-12/31/01), dated 1/30/02

Dear Mr. Reilly:

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:

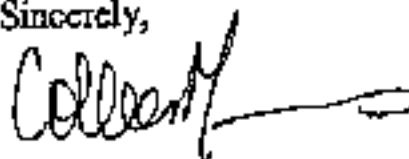
-Line 11(a)(ii) of the Detailed Summary Page discloses \$117,740 in unitemized receipts from individuals/persons other than political committees during the reporting period. Please clarify whether this figure includes any receipts from a single source that aggregate greater than \$200 in the calendar year. If this is the case, please amend your report(s) by itemizing the receipts on Schedule A supporting Line 11(a)(i). 2 U.S.C. §434(b)(2)(A) and (3)(A)

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. Other federal operating expenses should be properly disclosed on a separate Schedule B, supporting Line 21(b) of the Detailed Summary Page. Please refer to the instructions contained on the forms to determine the proper categorization when preparing your next filing.

A response or 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. 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,



Colleen Manning
Reports Analyst
Reports Analysis Division

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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.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input checked="" type="checkbox"/> First Class Mail	POSTMARKED 5-16-02
<input type="checkbox"/> Registered/Certified Mail	POSTMARKED (R/C)
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> Received from the House office of Records and Registration	Date of Receipt
<input type="checkbox"/> Received from the Senate Office of Public Records	Date of Receipt
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<i>See</i> PREPARER	5-28-02 DATE PREPARED