FEDERAL ELECTION COMMISSION WASHINGTON, D.C. 20469

RQ-2

MAY 6 2000

Nancy Delisi, Treasurer
Philip Morris Companies Inc., Political
Action Committee (AKA PHIL-PAC)
120 Park Avenue
New York, NY 10017

Identification Number:

C00089136

Reference:

Year End Report (7/1/97-12/31/97)

Dear Ms. Delisi:

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 identification of each contributor, including an adequate occupation and name of employer for each, must be provided if the person has contributed in excess of \$200 in the aggregate during the calendar year. Please amend Schedule A supporting Line 11(a)(i) for each entry inadequately identified as 000000000000000.S.A.

-Schedule A supporting Line 11(a)(i) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds \$200 during the calendar year. (2 U.S.C. §434(b)) For your information, instead of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds \$200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

A written response or an amondment 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) 694-1130.

Sincerely,

Kenneth A. Davis, Jr.

Reports Analyst

Reports Analysis Division

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