



Babcock & Wilcox

a McDermott company

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September 6, 1996

Ms. Amy Suzanne Reynolds
Reports Analyst
Federal Election Commission
999 E Street N.W.
Washington, D.C. 20463

RE: IDENTIFICATION NO. C00063461

Dear Ms. Reynolds:

This is in response to your letter of August 30, 1996 and confirming our telcon of September 5, 1996.

As we discussed, The Babcock & Wilcox Company Good Government Fund is sponsored by The Babcock & Wilcox Company (B&W). This was reported on Form 1 when the Fund was organized in 1976.

McDermott, Inc. and McDermott International were reported on Form 1 as connected organizations of B&W. They are the direct and indirect parents of B&W, and as such, may be considered to directly or indirectly support the B&W PAC.

In our telcon we concluded that with the above explanation B&W's current filings with the FEC are adequate. However, should you require further information, please contact me at (504) 587-6269.

Very truly yours,

Babcock & Wilcox
Legal Department

Thomas J. Moutz
Senior Counsel

TJM:ll

cc: A.H. Hymel
Treasurer of The Babcock & Wilcox Company
Good Government Fund

