



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

MS-L

MAY 17 1996

Michael A. Coacino, Treasurer
Tidwater, Inc. Political Action
Committee ("TIDEPAC")
1440 Canal Street, Ste. 2100
New Orleans, LA 70112

Identification Number: C00199471

Reference: 1995-1996 Election Cycle Reports

Dear Mr. Coacino:

It has come to the attention of the Federal Election Commission ("the Commission") that your committee may have violated 2 U.S.C. §434(a), by failing to timely file Reports of Receipts and Disbursements. The following is a list of the reports in question.

<u>Report Type</u>	<u>Due Date</u>	<u>Date Filed</u>
1995 Mid-Year (1/1/95-6/30/95)	7/31/95	8/15/95
1996 April Quarterly (1/1/96-3/31/96)	4/15/96	Not filed

Timely filing is a specific requirement of the Federal Election Campaign Act ("the Act") and is essential to fulfilling the public disclosure concept embodied in that law. The Commission views failure to timely file reports as a serious violation of the Act. This communication is to advise you that, notwithstanding any matters which may be pending before the Commission, any additional report which is not submitted in a timely manner by your committee may result in the Commission initiating legal enforcement or audit action.

You may submit a letter of explanation in response to this notification. If, however, you have any questions, please feel free to contact J.P. Andre' on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Lisa J. Stolaruk
Chief, Party/Non-Party Branch
Reports Analysis Division

Celebrating the Commission's 20th Anniversary

YESTERDAY, TODAY AND TOMORROW
DEDICATED TO KEEPING THE PUBLIC INFORMED

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