



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

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Albert M. Marucco, Treasurer
Crowley Maritime Federal Political
Action Committee
155 Grand Avenue, 9th Floor
Oakland, CA 94612

FEB 25 2000

Identification Number: C00147231

Reference: Change To Monthly Filer

Dear Mr. Marucco:

The Commission has received notification of your change to a **Monthly** filer of receipts and disbursements. Please be advised that under Section 104.5(c) of the Commission regulations, a committee may change its filing frequency no more than once per calendar year. A reporting schedule is provided below for the 2000 calendar year.

Report Type	Coverage Dates	Reports Due For Filing
February Monthly Report	1/1/00-1/31/00	February 20, 2000
March Monthly Report	2/1/00-2/29/00	March 20, 2000
April Monthly Report	3/1/00-3/31/00	April 20, 2000
May Monthly Report	4/1/00-4/30/00	May 20, 2000
June Monthly Report	5/1/00-5/31/00	June 20, 2000
July Monthly Report	6/1/00-6/30/00	July 20, 2000
August Monthly Report	7/1/00-7/31/00	August 20, 2000
September Monthly Report	8/1/00-8/31/00	September 20, 2000
October Monthly Report	9/1/00-9/30/00	October 20, 2000
12 Day Pre-General Report	10/1/00-10/18/00	October 26, 2000
30 Day Post-General Report	10/19/00-11/27/00	December 7, 2000
Year End Report	11/28/00-12/31/00	January 31, 2001

If the Commission can be of further assistance to you in this matter, please do not

hesitate to write or call (202) 694-1130. Our toll-free number is (800) 424-9530.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lisa J. Stolaruk". The signature is written in dark ink and is positioned above the typed name.

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

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. The text also highlights the need for regular audits to detect any discrepancies or errors early on.

Furthermore, it outlines the various methods used for recording transactions, such as double-entry bookkeeping. This system ensures that every debit has a corresponding credit, which helps in maintaining the balance of the accounts. The document also touches upon the use of journals and ledgers to organize and summarize the data.

In addition, the text provides insights into the challenges faced by accountants in this field. It mentions the increasing complexity of financial transactions and the need for continuous learning and updating of skills. The importance of attention to detail and the ability to analyze financial data are also stressed.

The second part of the document focuses on the practical aspects of accounting. It provides a detailed explanation of the accounting cycle, which consists of eight steps: identifying the accounting event, recording the event in a journal, posting the journal entry to the ledger, determining the debit and credit balances, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books.

The text also discusses the different types of accounts used in accounting, such as assets, liabilities, equity, revenue, and expense accounts. It explains how these accounts are classified and how they interact with each other. The importance of understanding the flow of funds and the impact of transactions on the financial position of the entity is also highlighted.

Moreover, the document touches upon the role of accountants in providing financial information to management and external stakeholders. It emphasizes the need for transparency and accuracy in financial reporting. The text also mentions the various accounting standards and regulations that govern the profession.

In conclusion, the document underscores the significance of accounting in the business world. It is a vital tool for understanding the financial health of an organization and for making informed decisions. The text encourages students to develop a strong foundation in accounting principles and to stay updated with the latest developments in the field.

Finally, it offers some advice for students who are studying accounting. It suggests that they should practice regularly, pay attention to detail, and seek help when needed. The document also encourages them to explore the various career opportunities available in the accounting profession.