



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

APR 15 1998

Daniel F. Wilton, Treasurer
Sheet Metal Workers International Association
Local 28 Political Action Committee
500 Greenwich Street
New York, NY 10013

Identification Number: C00169490

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

Dear Mr. Wilton:

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:

Schedule D of your report, pertinent portion attached, indicates that the SMWIA Local 28 escrow account has incurred a debt to your committee, in the amount of \$48,065, and made a payment on that debt to your committee in the amount of \$48,065. Your report apparently discloses the receipt of this payment on Line 11(a)(ii) of the Detailed Summary Page. Please clarify whether this transaction represents a transfer from an account maintained by your committee for non-federal activity. If so, be advised that such a transfer is prohibited by 11 CFR §102.5(a)(1)(j) and the full amount of the transfer(s) should be returned to the non-federal account. Please inform the Commission of your corrective action immediately in writing and provide a photocopy of your check for the transfer-out. In addition, the transfer-out should be disclosed on Schedule B supporting Line 22 of your next report.

If this transaction represents an "internal transfer" of funds from one federal account to another, and the source(s) of such funds has been identified in previous reports of receipts and disbursements, please note that such transfers should not be itemized as doing so inflates total receipts and cash on hand. If this is the case, please amend your report accordingly.

Although the Commission may take further legal action regarding the acceptance of funds from a non-federal account, your prompt transfer-out of the impermissible funds or clarification of the transaction, will be taken into consideration.

-Schedule D of your report has failed to include certain information. Commission Regulations require the full name and mailing address of each creditor, the outstanding balance at the beginning and end of the reporting period, the amount incurred during the period, the payment made during the period, and the nature or purpose of each debt. Additionally, all debts must be reported continuously until extinguished or settled. Please amend your report by providing the purpose of each debt. 11 CFR §104.11

-The amount of debts and obligations owed to your committee as reported on the Summary Page conflicts with the amount reported on the loan and/or debt schedule(s) (Schedule C and/or D). Please amend your report to clarify this discrepancy.

A written response or an 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. 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,



Andrew J. Dodson
Senior Reports Analyst
Reports Analysis Division

SCHEDULE D
(Form 990-SS)

DEBTS AND OBLIGATIONS
Outstanding Loans

Part 1 of Form 990-SS
Do not separate columns
for each number of line

Name of Creditor (to Add)	Outstanding Balance Beginning This Period	Amount Repaid This Period	Amount Received This Period	Outstanding Balance at Close of This Period
SMUDIA LOC 28 ADDRESS ARDEN COURT				
A Full Name, Mailing Address and ZIP Code of Debtor or Creditor SMUDIA LOC 28 ESCORT BLDG 500 GREENWICH ST NEW YORK NY 10013				
Nature of Debt (Purpose)				
B Full Name, Mailing Address and ZIP Code of Debtor or Creditor				
Nature of Debt (Purpose)				
C Full Name, Mailing Address and ZIP Code of Debtor or Creditor				
Nature of Debt (Purpose)				
D Full Name, Mailing Address and ZIP Code of Debtor or Creditor				
Nature of Debt (Purpose)				
E Full Name, Mailing Address and ZIP Code of Debtor or Creditor				
Nature of Debt (Purpose)				
F Full Name, Mailing Address and ZIP Code of Debtor or Creditor				
Nature of Debt (Purpose)				
1) SUBTOTALS This Period This Page (optional)				
2) TOTALS This Period (last page in this line only)				
3) TOTAL OUTSTANDING LOANS from Schedule C (last page only)				
4) ADD 2) and 3) and carry forward to appropriate line of Summary Page (last page only)				

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**DETAILED SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS
PAGE 2, FEC FORM 278**

(Include 2780)

COMMITTEE		REPORT COVERING PERIOD		
REPUBLICAN PARTY OF CALIFORNIA 12345 Main St Los Angeles, CA 90001		FROM 1/1/87	TO 12/31/87	
		COLUMNS	COLUMNS	
		1-10	11-15	
I. Receipts				
1	Contributions (other than loans) from:			
2	Individuals/Persons Other Than Political Committees			
3	Registered (see Schedule H)	98,855.74	100,179.74	1000
4	Unregistered	98,855.74	100,179.74	1000
5	Total			1000
6	Political Party Committees			1000
7	Other Political Committees (such as PDCs)			1000
8	Total Contributions	98,855.74	100,179.74	1000
9	Transfers From Affiliated/Other Party Committees			1000
10	Loans Received			1000
11	Loan Repayments Received			1000
12	Offset To Operating Expenditures (Refunds, Rebates, etc.)			1000
13	Refunds of Contributions Made to Federal Candidates and Other Political Committees	25,000.00	25,000.00	1000
14	Other Receipts (Dividends, Interest, etc.)			1000
15	Transfers from Non-Federal Account for Joint Activity	75,665.74	75,179.74	1000
16	Total Receipts	75,665.74	75,179.74	1000
17	Total Federal Receipts			1000
II. Disbursements				
18	Operating Expenditures			1000
19	Share of Federal/Non-Federal Activity (see Schedule H)			1000
20	Federal Share			1000
21	Non-Federal Share	19,378.00	27,423.00	1000
22	Other Federal Operating Expenditures	19,378.00	27,423.00	1000
23	Total Operating Expenditures	19,378.00	27,423.00	1000
24	Transfers to Affiliated/Other Party Committees			1000
25	Contributions to Federal Candidates/Committees and Other Political Committees			1000
26	Independent Expenditures (see Schedule G)			1000
27	Coordinated Expenditures Made by Party Committees (2 U.S.C. 4312(d)) (see Schedule F)			1000
28	Loan Repayments Made			1000
29	Loans Made			1000
30	Refunds of Contributions To:			1000
31	Individuals/Persons Other Than Political Committees			1000
32	Political Party Committees			1000
33	Other Political Committees (such as PDCs)			1000
34	Total Contribution Refunds	25,000.00	25,000.00	1000
35	Other Disbursements			1000
36	Total Disbursements	25,000.00	25,000.00	1000
37	Total Federal Disbursements			1000
III. Net Contributions/Operating Expenditures				
38	Total Contributions (other than loans) (see line 8)	98,855.74	100,179.74	1000
39	Total Contribution Refunds from line 34	48,066.74	100,179.74	1000
40	Net Contributions (other than loans) (see line 38)			1000
41	Total Federal Operating Expenditures	19,378.00	27,423.00	1000
42	Offset to Operating Expenditures (see line 12)			1000
43	Net Operating Expenditures	19,378.00	27,423.00	1000

