



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-2

Michael A. Coscino, Treasurer  
Tidewater, Inc. Political  
Action Committee ("TIDE PAC")  
1440 Canal Street, Suite 2100  
New Orleans, LA 70112

SEP 11 1996

Identification Number: C00199471.

Reference: July Quarterly Report (4/1/96-6/30/96)

Dear Mr. Coscino:

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:

-Line 11(a)(i) of the Detailed Summary Page of your report discloses a total of \$840 in itemized contributions from individuals. The sum of the entries itemized on Schedule A, however, indicates the total to be \$540. Please amend your report to clarify the discrepancy.

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. Contributions to federal candidates/committees should be properly disclosed on a separate Schedule B, supporting Line 23 of the Detailed Summary Page. Please refer to the instructions contained on the forms to determine the proper categorization when preparing your next filing.

-For your information, all contributions received that aggregate \$200 or less per individual for the calendar year should be reported on Line 11(a)(ii). Contributions received aggregating over \$200 per individual for the calendar year should be reported on Line 11(a)(i) and itemized on Schedule A.

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) 219-3580.

Sincerely,



J. P. Andre  
Reports Analyst  
Reports Analysis Division

251

