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1440 Canal Street Suite 2100
New Orleans, La 70112

MAY 18 1 02 PM '98

Tidewater Inc

May 12, 1998

John D. Gibson
Federal Election Commission
999 E. Street, N.W.
Washington, DC 20463

**RE: Tidewater Political Action Committee (TIDE PAC)
Identification #C00199471**

Dear Mr. Gibson,

Related to your mailgram of 5/7/98, the quarterly report for the period covering 1/1/98-3/31/98 has been filed on this date of 5/12/98. The report was not filed timely because I was directly involved with my employer's year end financial reporting procedure. And since I act as treasurer as a small part of my job, I simply over looked the filing. The report is normally filed semi-annually and I did not realize 1998 being an election year.

Additionally, for the record, I did not receive any previous notification.

Sincerely,



Michael J. Coscino

TIDEWATER INC.

Federal Election Commission

**ENVELOPE REPLACEMENT PAGE
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

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