

REPORT OF RECEIPTS AND DISBURSEMENTS

For Other Than An Authorized Committee:
(Summary Page)

USE FEC MAILING LABEL OR TYPE OR PRINT

1. NAME OF COMMITTEE (In full) **(TIDEPAC)**
Tidewater Political Action Committee
 ADDRESS (number and street) Check if different than previously reported
1440 Canal St. Ste. 2100
 CITY, STATE and ZIP CODE
New Orleans, La 70112

RECEIVED
FEDERAL ELECTION
COMMISSION MAIL ROOM

2. FEI IDENTIFICATION NUMBER
C80199497
 3. This committee has qualified as a multicandidate committee. (see FEC FORM 1M)

4. TYPE OF REPORT

- (a) April 15 Quarterly Report
 July 15 Quarterly Report
 October 15 Quarterly Report
 January 31 Year End Report
 July 31 Mid-Year Report (Non-election Year Only)
 Termination Report

- Monthly Report Due On:
 February 20 June 20 October 20
 March 20 July 20 November 20
 April 20 August 20 December 20
 May 20 September 20 January 31
- 12-Day Pre-Election Report for the _____ (Type of Election)
 election on _____ in the State of _____
- 30-Day Post-Election Report following the General Election
 on _____ in the State of _____

(b) Is this Report an Amendment? YES NO

SUMMARY		COLUMN A This Period	COLUMN B Calendar Year-to-Date
6. Covering Period	4/1/98 through 6/30/98		
6. (a) Cash on Hand January 1, 19 98			\$26,863.33
(b) Cash on Hand at Beginning of Reporting Period		\$28,382.83	
(c) Total Receipts (from Line 19)		\$ 2,874.50	\$ 6,144.00
(d) Subtotal (add Lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)		\$ 31,257.33	\$33,007.33
7. Total Disbursements (from Line 20)		\$ 3,850.00	\$ 5,600.00
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))		\$27,407.33	\$27,407.33
9. Debts and Obligations Owed TO the Committee (Itemize all on Schedule C and/or Schedule Q)		\$	For further information contact: Federal Election Commission 999 E Street, NW Washington, DC 20485 Toll Free 800-424-9630 Local 202-219-3420
10. Debts and Obligations Owed BY the Committee (Itemize all on Schedule C and/or Schedule D)		\$	

I certify that I have examined this Report and to the best of my knowledge and belief it is true, correct and complete.

Type or Print Name of Treasurer
Michael J. Cascino
 Signature of Treasurer *[Signature]* Date **9/22/98**
 Date **9/15/98**

NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this Report to the penalties of 2 U.S.C. §437g.

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FEC FORM 3X
(revised 9/93)

DETAILED SUMMARY PAGE

OF RECEIPTS AND DISBURSEMENTS

PAGE 2, FEC FORM 3X

(revised 1/1/91)

NAME OF COMMITTEE

(Tide Pool)
Tidepool Political Action Committee

REPORT COVERING PERIOD

FROM *4/1/98* TO *6/30/98*

	COLUMN A Total This Period	COLUMN B Calendar Year	
I. Receipts			
11. Contributions (other than loans) From:			
a. Individual/Persons Other Than Political Committees			11(a)(1)
i. Itemized (use Schedule A)	840.00	840.00	11(a)(1)
ii. Unitemized	2034.50	5304.00	11(a)(ii)
iii. Total (add i and ii) >	2874.50	6144.00	11(a)(iii)
b. Political Party Committees			11(b)
c. Other Political Committees (such as PACs)			11(c)
d. Total Contributions (add a ii, b and c) >			11(d)
12. Transfers From Affiliated/Other Party Committees			12
13. All Loans Received			13
14. Loan Repayments Received			14
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.)			15
16. Refunds of Contributions Made to Federal Candidates and Other Political Committees			16
17. Other Federal Receipts (Dividends, Interest, etc.)			17
18. Transfers from Nonfederal Account for Joint Activity			18
19. Total Receipts (add 11d, 12, 13, 14, 15, 16, 17, and 18) >	2874.50	6,144.00	19
20. Total Federal Receipts (subtract line 18 from line 19) >	2874.50	6,144.00	20
II. Disbursements			
21. Operating Expenditures:			
a. Shared Federal/Non-Federal Activity (from Schedule H4)			21(a)(1)
i. Federal Share			21(a)(i)
ii. Non-Federal Share			21(b)
b. Other Federal Operating Expenditures			21(c)
c. Total Operating Expenditures (add a ii, a ii, and b) >			22
22. Transfers to Affiliated/Other Party Committees			23
23. Contributions to Federal Candidates/Committees and Other Political Committees	3350.00	5100.00	24
24. Independent Expenditures (use Schedule E)			25
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F)			26
26. Loan Repayments Made			27
27. Loans Made			
28. Refunds of Contributions To:			28(a)
a. Individual/Persons Other Than Political Committees			28(b)
b. Political Party Committees			28(c)
c. Other Political Committees (such as PACs)			28(d)
d. Total Contribution Refunds (add a, b and c) >			29
29. Other Disbursements <i>Non Federal Candidates</i>	500.00	500.00	30
30. Total Disbursements (add 21c, 22, 23, 24, 25, 26, 27, 28d, and 29) >	3850.00	5600.00	31
31. Total Federal Disbursements (subtract line 21 a ii from line 30) >	3850.00	5600.00	
III. Net Contributions/Operating Expenditures			
32. Total Contributions (other than loans)(from line 11d)	2874.50	6,144.00	32
33. Total Contribution Refunds (from line 28d)			33
34. Net Contributions (other than loans)(subtract line 33 from 32)	2874.50	6,144.00	34
35. Total Federal Operating Expenditures (add 21 a i and 21 b) >			35
36. Offsets to Operating Expenditures (from line 15)			36
37. Net Operating Expenditures (subtract line 36 from 35) >			37

ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page

Federal Candidates

Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

NAME OF COMMITTEE (in Full)

Tidewater Political Action Committee (TIDEPAAC)

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
John Breany P.O. Box 4042 Baton Rouge, La 70821	Camp Contri. Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Senator	5/26/98	250.00
New Republican Majority Fund 1301 Pennsylvania Ave Washington DC 20024	Camp Contri. Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Senator, Trust	5/26/98	1,000.00
Baker for Congress P.O. Box 1694 Baton Rouge, La 70821	Camp Contri. Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Congress	5/26/98	500.00
1998 Tribute Dinner Congressman B. Livingston 210 Baronne St. New Orleans La 70112	Camp Contri. Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Congress	5/11/98	600.00
Chet Traylor Camp Fund 2305 Hwy. 17 Delhi, La 71232	Camp Contri. Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Judgeship	5/4/98	500.00
Coverdell Good Gov't Comm Sen. Paul Coverdell 1415 Poydras St. New Orleans La 70112	Camp Contri. Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) Sen.	4/9/98	1,000.00
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		

SUBTOTAL of Disbursements This Page (optional)

3350.00

TOTAL This Period (last page this line number only)

3850.00

SCHEDULE B

ITEMIZED DISBURSEMENTS

Non-Federal Candidates

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NAME OF COMMITTEE (in Full)

Tidewater Political Action Committee (TIDE PAC)

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) <i>Tide Ship</i>	Date (month, day, year)	Amount of Each Disbursement This Period
<i>Chester Taylor Camp Fund 2305 Hwy 4-17 Delhi, La 71232</i>	<i>Camp Contr</i>	<i>5/4/98</i>	<i>500.00</i>
B. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
C. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
D. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	Date (month, day, year)	Amount of Each Disbursement This Period

SUBTOTAL of Disbursements This Page (optional)

TOTAL This Period (last page this line number only)

500.00



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Michael A. Coscino, Treasurer
Tidewater Inc. Political Action Committee
1400 Canal Street, Suite 2100
New Orleans, LA 70112

SEP 9 1998

Identification Number: C00199471

Reference: July Quarterly Report (4/1/98-6/30/98)

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:

1109001(2) 2/10/98 10:15 AM [unclear] Election Commission [unclear] page 1 (2) 0038

-The totals listed on Lines 11(a)(i) and 11(a)(ii), Column B of the Detailed Summary Page appear to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B totals. When an individual's aggregate exceeds the \$200 threshold, the amount should not be deducted from the Column B figure for Line 11(a)(ii). Please amend your report and any subsequent reports that may be affected by this correction.

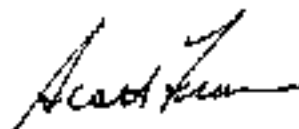
-For future reporting, please be advised that only contributions to federal candidates and political committees should be itemized on a separate Schedule B supporting Line 23 of the Detailed Summary Page. Contributions to non-federal candidates and committees should be itemized on Schedule B supporting Line 29.

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. All communications should be sent to the Commission at the following address: [unclear]

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,

A handwritten signature in cursive script, appearing to read "Scott Francis".

Scott A. Francis
Reports Analyst
Reports Analysis Division

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.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input type="checkbox"/> First Class Mail	POSTMARKED
<input checked="" type="checkbox"/> Registered/Certified Mail	POSTMARKED 9-22-98
<input type="checkbox"/> No Postmark	
<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> Received from the House office of Records and Registration	Date of Receipt
<input type="checkbox"/> Received from the Senate Office of Public Records	Date of Receipt
<input type="checkbox"/> Other (Specify):	Postmarked and/or Date of Receipt
<input type="checkbox"/> Electronic Filing	
<i>SKH</i> PREPARER	9-28-98 DATE PREPARED