


**WESTERN
UNION**

WESTERN UNION COMMERCIAL SERVICES
CONFIRMATION OF MAILGRAM TO: GRADY EDWARDS JR
PLUMBERS & PIPEFITTERS LOC UNION#619 PAC
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FEDERAL ELECTION COMMISSION
SHAWN WERTH
999 E ST. NW.
WASHINGTON DC 204630001

FEBRUARY 24, 2000

IDENTIFICATION NUMBER: E00165233

REFERENCE: YEAR-END REPORT (07/01/1999 - 12/31/1999)

DEAR TREASURER:

IT HAS COME TO THE ATTENTION OF THE FEDERAL ELECTION COMMISSION THAT YOU MAY HAVE FAILED TO FILE THE ABOVE REFERENCED REPORT OF RECEIPTS AND EXPENDITURES AS REQUIRED BY THE FEDERAL ELECTION CAMPAIGN ACT, AS AMENDED. YOU WERE PREVIOUSLY NOTIFIED OF THE DUE DATE FOR THIS REPORT.

IT IS IMPORTANT THAT YOU FILE THIS REPORT IMMEDIATELY WITH THE FEDERAL ELECTION COMMISSION, 999 E STREET, N.W., WASHINGTON, D.C., 20463. A COPY OF THE REPORT OR RELEVANT PORTIONS SHOULD ALSO BE FILED WITH THE SECRETARY OF STATE OR EQUIVALENT STATE OFFICER, UNLESS THE STATE IS EXEMPT FROM A FEDERAL REQUIREMENT TO RECEIVE AND MAINTAIN PAPER COPIES.

ALTHOUGH THE COMMISSION MAY INITIATE AN AUDIT OR LEGAL ENFORCEMENT ACTION CONCERNING THIS MATTER, YOUR PROMPT RESPONSE AND A LETTER OF EXPLANATION WILL BE TAKEN INTO CONSIDERATION.

IF YOU HAVE ANY QUESTIONS REGARDING THIS MATTER, PLEASE CONTACT NEIL A. EVANS ON OUR TOLL FREE NUMBER (800)424-9530. OUR LOCAL NUMBER IS (202)694-1130.

SINCERELY,

JOHN D. GIBSON
ASSISTANT STAFF DIRECTOR
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. This includes not only sales and purchases but also expenses, income, and any other financial activity. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In addition, the document provides a detailed overview of the accounting cycle, which consists of eight steps: identifying the accounting cycle, journalizing, posting, determining debits and credits, preparing a trial balance, adjusting entries, preparing financial statements, and closing the books. Each step is explained in detail, with examples provided to illustrate the process. The document also discusses the importance of maintaining proper documentation and the role of the accountant in ensuring compliance with applicable laws and regulations.

The second part of the document focuses on the preparation of financial statements. It explains the different types of financial statements, including the balance sheet, income statement, and statement of cash flows. It provides a step-by-step guide to preparing each of these statements, starting with the collection and classification of data. The document also discusses the importance of presenting the financial statements in a clear and concise manner, using appropriate accounting principles and standards.

Finally, the document discusses the role of the accountant in providing financial information to management and other stakeholders. It emphasizes the importance of providing accurate and timely information to support decision-making. The document also discusses the role of the accountant in providing financial advice and consulting services to clients. Overall, the document provides a comprehensive overview of the accounting process and the role of the accountant in a business organization.