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James L. Mason
Director of Public
and Community Affairs

EATON

August 6, 1997

Ms. Andrea Wilkens
Reports Analyst
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

**RE: EATON CORPORATION PUBLIC POLICY ASSOCIATION
C-00034827 AMENDED YEAR END REPORT (11/26/96-12/31/96)**

Dear Andrea:

As a follow up to our phone conversation yesterday, this is to inform you that we have corrected the amended year end report and have adjusted the numbers on Line 31 of the Detailed Summary Page as required.

Thanks for all your assistance.

Sincerely,


JLM/R
enc.

**DETAILED SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS
PAGE 2, FEC FORM 3X**

(revised 1/1/81)

NAME OF COMMITTEE RAYON CORPORATION PUBLIC POLICY ASSOCIATION	REPORT COVERING PERIOD FROM 11/26/96 TO 12/31/96		
	COLUMN A Total This Period	COLUMN B Calendar Year	
I. Receipts			
11. Contributions (other than loans) From:			
a. Individual/Persons Other Than Political Committees			
i. Itemized (use Schedule A)	2,101.28	13,731.03	11(a)(i)
ii. Unitemized	587.41	7,297.09	11(a)(ii)
iii. Total (add i and ii) >	2,688.69	21,028.12	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) >	2,688.69	21,028.12	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.)	35.12	1,209.56	17
18. Transfers from Nonfederal Account for Joint Activity			18
19. Total Receipts (add 11d, 12, 13, 14, 15, 16, 17, and 18) >	2,723.81	22,237.68	19
20. Total Federal Receipts (subtract line 18 from line 19) >	2,723.81	22,237.68	20
II. Disbursements			
21. Operating Expenditures:			
a. Shared Federal/Non-Federal Activity (from Schedule H4)			
i. Federal Share			21(a)(i)
ii. Non-Federal Share			21(a)(ii)
b. Other Federal Operating Expenditures		193.93	21(b)
c. Total Operating Expenditures (add a i, a ii, and b) >		193.93	21(c)
22. Transfers to Affiliated/Other Party Committees			22
23. Contributions to Federal Candidates/Committees and Other Political Committees		16,750.00	23
24. Independent Expenditures (use Schedule E)			24
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441e(d)) (use Schedule F)			25
26. Loan Repayments Made			26
27. Loans Made			27
28. Refunds of Contributions To:			
a. Individual/Persons Other Than Political Committees			28(a)
b. Political Party Committees			28(b)
c. Other Political Committees (such as PACs)			28(c)
d. Total Contribution Refunds (add a, b and c) >			28(d)
29. Other Disbursements	(2,750.00)	24,250.00	29
30. Total Disbursements (add 21c, 22, 23, 24, 25, 26, 27, 28d, and 29) >	(2,750.00)	41,193.93	30
31. Total Federal Disbursements (subtract line 21 a ii from line 30) >	(2,750.00)	41,193.93	31
III. Net Contributions/Operating Expenditures			
32. Total Contributions (other than loans)(from line 11d)	2,688.69	21,028.12	32
33. Total Contribution Refunds (from line 28d)			33
34. Net Contributions (other than loans)(subtract line 33 from 32)	2,688.69	21,028.12	34
35. Total Federal Operating Expenditures (add 21 a i and 21 b) >		193.93	35
36. Offsets to Operating Expenditures (from line 15)			36
37. Net Operating Expenditures (subtract line 36 from 35) >		193.93	37

Federal Election Commission
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