



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Ralph L. Rogers, Jr., Treasurer
Philip Morris Companies Inc
Political Action Committee (AKA-PHIL-PAC)
120 Park Avenue
New York, NY 10017

MAR 17 1999

Identification Number: C00089136

Reference: Amended 30 Day Post-General Report (10/15/98-11/23/98), dated
12/22/98 & Year End Report (11/24/98-12/31/98)

Dear Mr Rogers:

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:

-The total listed on Line 11(a)(i) and 11(a)(ii), Column B of the Detailed Summary Page appears 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 total. Please amend your report and any subsequent reports that may be affected by this correction.

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) 694-1130.

Sincerely,

Kenneth A. Davis, Jr.
Reports Analyst
Reports Analysis Division