



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Gerald D. Peterson DPM, Treasurer
American Podiatric Medical Association Inc.
Podiatry Political Action Committee
9312 Old Georgetown Road
Bethesda, MD 20814

MAY 9 2001

Identification Number: C00008839

Reference: Year End Report (11/28/00-12/31/00)

Dear Mr. Peterson:

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:

-Schedule B supporting Line 23 of your report discloses a contribution(s) to a candidate(s) for the 2000 General election; however, the funds were disbursed after the election date(s) (pertinent portion(s) attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an impermissible contribution for an election which has already occurred, you should notify the recipient and request a refund and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

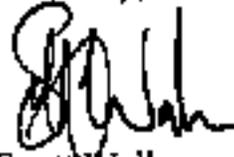
Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo

entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

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 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,



Scott Walker
Reports Analyst
Report Analysis Division

SCHEDULE B

ITEMIZED DISBURSEMENTS

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

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)

APMA Poetry Political Action Committee

[Handwritten initials]

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Bill Nelson for US Senate PO Box 10962 Tallahassee, FL 32302	Bill Nelson, U.S. SENATE FL Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2000	12/05/00 General - 11/7/00	1,000.00
Brian Kerns for Congress Committee POST OFFICE BOX 57 PRAIRIETON, IN 47870	Brian Kerns, U.S. HOUSE 7th IN Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2000	12/06/00 General - 11/7/00	500.00
Thomas Carper for Senate 2000 500 West Nelson Run Parkway Wilmington, DE 19802	Thomas Carper, U.S. SENATE DE Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) 2000	12/05/00 General - 11/7/00	2,500.00
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)

4,000.00

TOTAL This Period (last page this line number only)

4,000.00

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.

Next, the document addresses the issue of budgeting and financial planning. It suggests that businesses should create a detailed budget at the beginning of each year, which will serve as a guide for their financial operations. This budget should take into account all expected income and expenses, as well as any contingencies. Regularly comparing actual performance against the budget allows management to make informed decisions and adjust their strategies as needed.

The document also touches upon the importance of transparency and communication in financial management. It encourages businesses to be open about their financial status with stakeholders, including investors, creditors, and employees. Clear communication helps build trust and ensures that everyone is on the same page regarding the company's financial health and future prospects.

Finally, the document concludes by emphasizing the role of technology in modern financial management. It suggests that businesses should leverage accounting software and other digital tools to streamline their financial processes, reduce errors, and improve efficiency. Regular updates and training on these tools are essential to stay current in a rapidly changing technological landscape.