

LUKENS PAC

LUKENS INC. POLITICAL ACTION COMMITTEE
50 SOUTH FIRST AVENUE, COATESVILLE, PENNSYLVANIA 19320

FEDERAL ELECTION COMMISSION
FEB 30 9 30 AM '96

February 23, 1996

Mr. Neil Evans
Reports Analyst
Reports Analysis Division
Federal Election Commission
Washington, D.C. 20463

Identification Number: C00061028

Reference: Year End Report (7/1/95 - 12/31/95)

Dear Mr. Evans:

In response to your letter of February 16, 1996 and as a follow-up to our telephone conversation on February 21, the following is an explanation of two examples of contributions we discussed that were listed in the Itemized Receipts Section of the report:

Example #1:

William R. Perry	7/11; 7/28	\$20.60	
5477 Highview Drive	payroll	\$21.43	
Gap, PA 17527	deduction	(monthly)	
			\$126.92

Explanation:

On 7/11 and on 7/28, Mr. Perry contributed \$20.60 for each of these dates - totaling \$41.20. On the following month by payroll deduction, the amount increased to \$21.43. This amount of \$21.43 was for four months totaling \$85.72.
 $\$41.20 + 85.72 = \$126.92.$

On our next report, I will simplify the entry by listing the amounts as I had done originally in previous reports by stating them as follows:

William R. Perry	7/11	\$20.60	
5477 Highview Drive	7/28	\$20.60	
Gap, PA 17527	9/05	\$21.43	
	9/29	\$21.43	
	10/31	\$21.43	
	11/30	\$21.43	
			\$126.92

Example #2 in report:

Richard D. Whitmyre	7/11; 7/28		
346 Long Ridge Lane	9/5; 9/29	\$25.00	
Exton, PA 19341	10/31	\$50.10	
	11/30	\$47.80	
			\$197.90

Explanation:

On 7/11, 7/28, 9/5 and 9/29, Mr. Whitmyre contributed \$25.00 each period - totaling \$100.00. On 10/31, the amount increased to \$50.10. On 11/30, the amount was \$47.80.
 $\$100 + 50.10 + 47.80 = \$197.90.$

In future reports, the listing will be as follows:

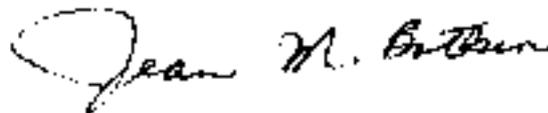
Richard D. Whitmyre	7/11	\$25.00	
346 Long Ridge Lane	7/28	\$25.00	
Exton, PA 19341	9/05	\$25.00	
	9/29	\$25.00	
	10/31	\$50.10	
	11/30	\$47.80	
			\$197.90

Using these two examples and applying this procedure throughout the report, we believe the amount of receipts is correct.

Please do not hesitate to call me at 610-383-2503 if you have any questions.

Thank you for your assistance.

Sincerely,



Jean M. Botkin
Assistant Treasurer

cc: P. Blaine Clemens

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