



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

BQ-2

MAR 22 1995

Michael A. Coscino, Treasurer
Tidewater, Inc. Political
Action Committee ("TIDE PAC")
1440 Canal Street, Ste. 2100
New Orleans, LA 70112

Identification Number: C00199471

Reference: July Quarterly (4/1/94-6/30/94) and Year End
(10/1/94-12/31/94)

Dear Mr. Coscino:

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 totals listed on Lines 11(a)(i), 11(a)(iii), 11(d), 23, and 29, Column B of the Detailed Summary Page appear 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 totals.

-For your information, all contributions received that aggregate \$200 or less per individual for the calendar year should be reported on Line 11(a)(ii). Contributions received aggregating over \$200 per individual for the calendar year should be reported on Line 11(a)(i) and itemized on Schedule A.

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) 219-3580.

Sincerely,

J. E. Anderson
Reports Analyst
Reports Analysis Division

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