



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-2

Adam M. Roberts, Treasurer  
Humaneusa Political Action Committee  
P.O. Box 19224  
Washington, DC 20036

Identification Number: C00350439

MAY 2 2001

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

Dear Mr. Roberts:

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 of your report (pertinent portion(s) attached) discloses a contribution(s) which appears to exceed the limits set forth in the Act. 2 U.S.C. §441a(a) precludes a non-multicandidate political committee and its affiliates, from making a contribution to a candidate for federal office in excess of \$1,000 per election. Please refer to the Campaign Guide for information on how a committee qualifies for multicandidate status.

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 excessive contribution, you should notify the recipient and request a refund of the amount in excess of \$1,000 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).

If your committee has met the criteria for multicandidate status, please file FEC FORM 1M "Notification of Multicandidate Status" with the Commission. The treasurer must file FEC FORM 1M prior to making a contribution of more than \$1,000 per candidate per election. 11 CFR §102.2(a)(3)

Please inform the Commission of your corrective action immediately in

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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 the excessive contribution(s), your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

-The total listed on Line 11(a)(i), 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.

-Your calculations for Lines 11(a)(i), Column B through 20, Column B appear to be incorrect. FEC calculations disclose this amount to be \$131,776.00. Please provide the corrected totals on the Detailed Summary Page.

-Your report discloses no payments for administrative expenses. Administrative expenses are payments made for the purpose of operating a political committee including, but not limited to, rent, utilities, salaries, telephone service, office equipment and supplies. Any such payments to a person aggregating in excess of \$200 in a calendar year must be disclosed on Schedule(s) B, supporting Line(s) 21(b) of the Detailed Summary Page. 2 U.S.C. §434(b)(5) If these expenses are being paid by a connected organization, your Statement of Organization must be amended to reflect this relationship. 2 U.S.C. §433(b)(2) In addition, if expenses have been incurred but not paid in a reporting period, the activity should be disclosed as a debt on Schedule D, if the obligation is \$500 or more, or outstanding for sixty days or more. 11 CFR §104.11

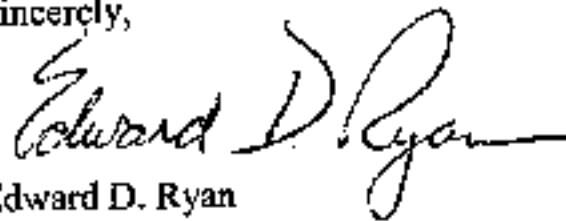
Any goods or services provided to your committee by a person, except volunteer activity (i.e., a person's time), would be considered an in-kind contribution from that person, and would be subject to the disclosure requirements of 2 U.S.C. §434(b)(3) and 11 CFR §104.13, and the limitations and prohibitions of 2 U.S.C. §§441a and 441b.

Clarification regarding administrative expenses should be disclosed during each two year election cycle beginning with the first report filed in the non-election year. Please verify that all expenses referenced above (i.e., rent, salaries, utilities, etc.) have been adequately disclosed. If these services have been provided by volunteers, please confirm this in writing.

-Please amend Schedule B supporting Line 23 by providing the office sought (House, Senate, or President), state and congressional district, if applicable, for each contribution made. 11 CFR §104.3(b)(3)(ii) and (v)

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,



Edward D. Ryan  
Reports Analyst  
Reports Analysis Division

**SCHEDULE B**

**ITEMIZED DISBURSEMENTS**

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

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FOR LINE NUMBER 23

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)

**HUMANE USA PAC**

A. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
HORN FOR CONGRESS 4010 WATSON PLAZA DR. #160 LAGUNWOOD, CA 90712	RETURNED UNCASHED Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	10/10/00 RETURNED 12/00	(\$ 250 <sup>00</sup> )
B. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
ZACH WAMP FOR CONGRESS 500 GEORGIA AVE. SUITE 126 BIRMINGHAM, AL 35202	RETURNED UNCASHED Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	10/15/00 RETURNED 12/00	(\$ 250 <sup>00</sup> )
C. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
MULSHOF FOR CONGRESS 33 E. BROADWAY SUITE 280 COLUMBIA, MD 65203	RETURNED UNCASHED Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	10/15/00 RETURNED 12/00	(\$ 250 <sup>00</sup> )
D. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
JIM LEACH FOR CONGRESS 209 W. 4 <sup>TH</sup> ST. DANFORTH, IA 52801-1307	RETURNED UNCASHED Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	10/26/00 RETURNED 12/00	(\$ 250 <sup>00</sup> )
E. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
FRIENDS OF JIM MALONEY 1335 E. MAIN ST. WATERBURY, CT 06705	<input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	12/11/00	\$ 250
F. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
BOB SMITH FOR US SENATE 9004 ADVANTAGE COURT BURKE, VA 22015	Disbursement for: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)	12/31/00	\$ 5,000 <sup>00</sup>
G. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
BOB SMITH FOR US SENATE 9004 ADVANTAGE COURT BURKE, VA 22015	Disbursement for: <input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify)	12/31/00	\$ 5,000 <sup>00</sup>
H. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		
I. Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
	Disbursement for: <input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify)		

SUBTOTAL of Disbursements This Page (optional)

TOTAL This Period (last page this line number only)

9,250

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 data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books balance.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These calculations are essential for understanding the company's financial performance and identifying areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of the reasons for any variances.

The final part of the document provides a summary of the findings and offers recommendations for future actions. It highlights the strengths of the company's financial management and identifies the areas where further attention is needed. The document concludes by emphasizing the importance of regular financial reviews and the role of the accounting department in providing accurate and timely information to management.