

May 16, 2002

Ms. Colleen Manning
Federal Election Commission
999 E. Street, N.W.
Washington, D.C. 20463

Re: Plumbers Local Union No. 1 NYC - Political Action Committee
Amended Mid-Year Report (7/1/01 - 12/31/01), dated 1/30/02
ID#: C00327478

Dear Ms. Manning:

The above referenced client has forwarded your notice dated May 8, 2002 to our office for review.

Please be advised that the Amended Mid-Year Report (7/1/01 - 12/31/01), dated 1/30/02 contains \$117,740.00 on line 11(a)(ii) which represents unitemized cash receipts which are derived from Union members contributing five cents per hour. All of the cash receipts stated above represent less than \$200.00 per contributor. In any given reporting year, the average member may not even reach \$100.00 in contributions, negating the itemization requirement.

Please be advised that the Amended Mid-Year Report (1/1/01 - 6/30/01), dated 1/30/02 contains \$125,770.59 on line 11(a) which represents unitemized cash receipts which are derived from Union members contributing five cents per hour. All of the cash receipts stated above represent less than \$200.00 per contributor. In any given reporting year, the average member may not even reach \$100.00 in contributions, negating the itemization requirement.

Should you have any questions please do not hesitate to contact our office.

Sincerely,

George Hernandez
Certified Public Accountant

GH:sf
cc: Mr. George W. Reilly

