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FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

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Joel David Hackworth, Treasurer
Emerson Electric Co. Political
Action Committee ("EMPAC")
8000 W. Florissant Ave.
Station 2580
St. Louis, MO 63136

MAY 15 1996

Identification Number: C00080515

Reference: April Monthly Report (3/1/96-3/31/96)

Dear Mr. Hackworth:

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 A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the total amount deducted during the reporting period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

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,

Vincent R. Tallman

Vincent R. Tallman
Reports Analyst
Reports Analysis Division

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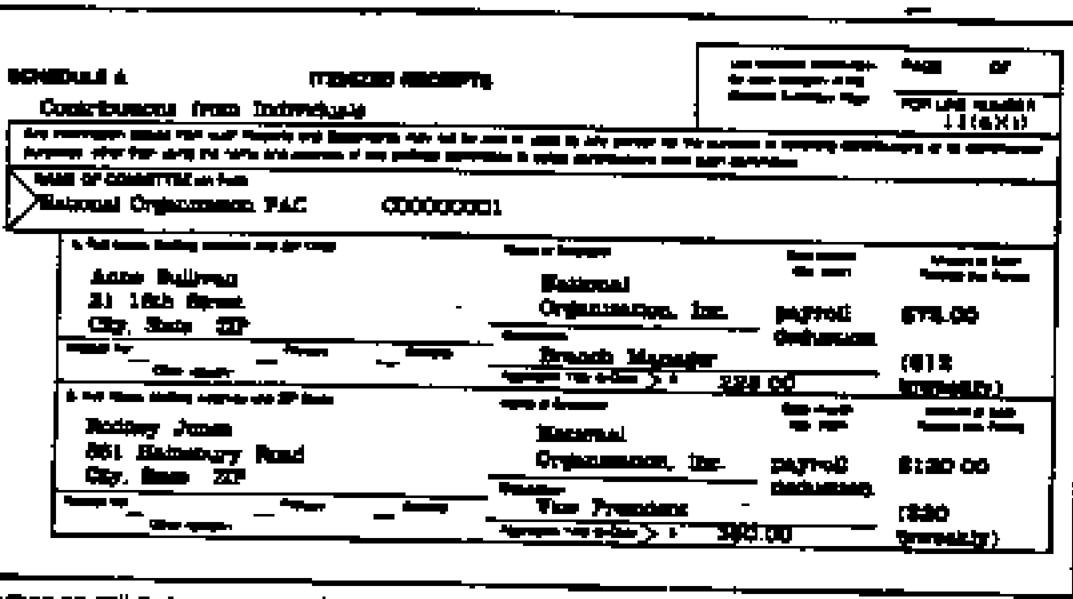
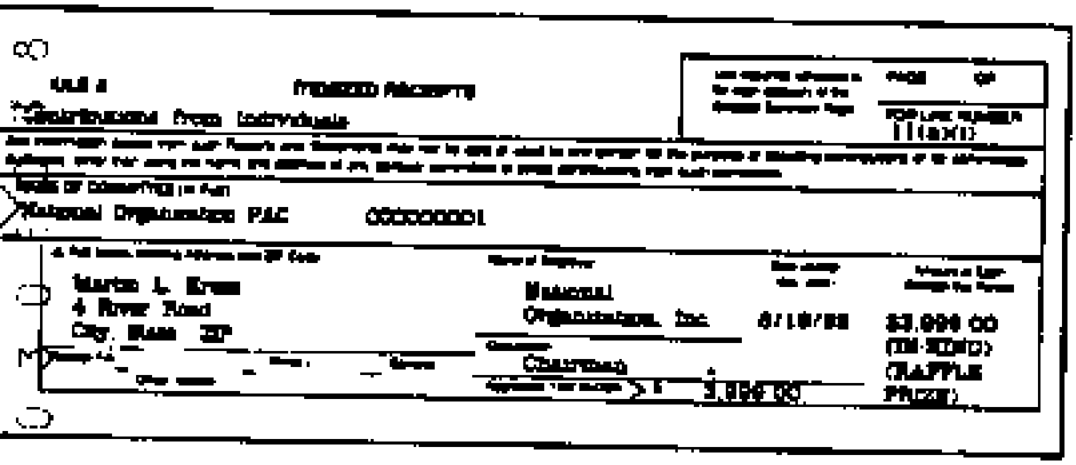
...YROLL DEDUCTIONS


SCHEDULE A ITEMIZED RECEIPTS
Contributions from Individuals
FOR LINE NUMBER 11(a)(i)
NAME OF COMMITTEE (in Full)
National Organization PAC 00000001

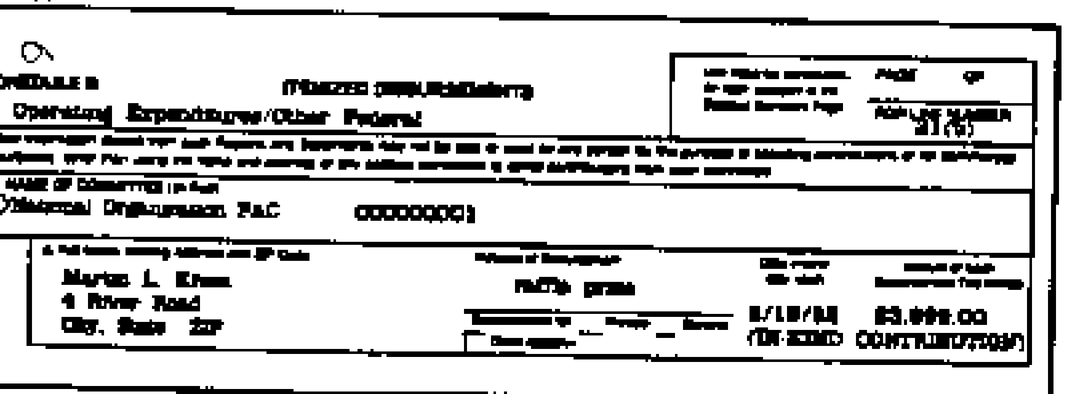
Full Name, Mailing Address and ZIP Code	Name of Employer / Occupation	Date (month, day, year)	Amount of Each Receipt this Period
Anne Sullivan, 21 18th Street, City, State ZIP	National Organization, Inc. / Branch Manager	payroll deduction	$75.00 ($15 biweekly)
Aggregate Year-to-Date > $ 225.00			
Rodney Jones, 561 Hainsbury Road, City, State ZIP	National Organization, Inc. / Vice President	payroll deduction	$120.00 ($30 biweekly)
Aggregate Year-to-Date > $ 390.00			

...mize payroll deductions only after they have exceeded $200 per calendar year from an individual.

...-KIND CONTRIBUTIONS


SCHEDULE A ITEMIZED RECEIPTS
Contributions from Individuals
FOR LINE NUMBER 11(a)(i)
NAME OF COMMITTEE (in Full)
National Organization PAC 00000001

Full Name, Mailing Address and ZIP Code	Name of Employer / Occupation	Date (month, day, year)	Amount of Each Receipt this Period
Marion L. Kress, 4 River Road, City, State ZIP	National Organization, Inc. / Chairman	6/10/88	$3,000.00 (IN-KIND) (RAFFLE PRIZE)
Aggregate Year-to-Date > $ 3,000.00			


SCHEDULE B ITEMIZED DISBURSEMENTS
Operating Expenditures/Other Federal
FOR LINE NUMBER 21(b)
NAME OF COMMITTEE (in Full)
National Organization PAC 00000001

Full Name, Mailing Address and ZIP Code	Purpose of Disbursement	Date (month, day, year)	Amount of Each Disbursement This Period
Marion L. Kress, 4 River Road, City, State ZIP	raffle prize	6/10/88 (IN-KIND)	$3,000.00 CONTRIBUTION)

...ze in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand ...unt.

Payroll Deductions

Once an individual's deductions aggregate over $200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct $12 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are $195 — still below the $200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach $228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter ($120), providing the year-to-date total in the appropriate space. (See item A in the illustration above.)

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

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