



The union must report most direct disbursements to NYS CAP officers and employees and some indirect disbursements made on behalf of its officers and employees in Item 24 and Item 46, respectively. A "direct disbursement" to an officer or employee is a payment made in the form of cash, property, goods, services, or other things of value. See the instructions for Item 24 and Item 46 for a discussion of certain direct disbursements to officers and employees that do not have to be reported in Item 24 and 46. An "indirect disbursement" to an officer or an employee is a payment to another party (including a credit card company) for cash, property, goods, services, or other things of value received by or on behalf of an officer. However, indirect disbursements for temporary lodging (such as a union check issued to a hotel) or for transportation by a public carrier (such as an airline) for an officer traveling on union business should be reported in Item 48.

I am not requiring that the New York State CAP Council file an amended LM-3 report for 2010 to correct the deficient items, but the Council has agreed to properly report the deficient items on all future reports it files with OLMS.

I want to extend my personal appreciation to the New York State CAP Council for the cooperation and courtesy extended during this compliance audit. I strongly recommend that you make sure this letter and the compliance assistance materials provided to you are passed on to future officers. If we can provide any additional assistance, please do not hesitate to call.

Sincerely,

|||||||  
Investigator

cc: Mrs. Judi Erhardt, Secretary