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**Northwestern
Mutual Life**

VIA FEDERAL EXPRESS

July 26, 2000

Ms. Antoinette Kitchen
Reports Analyst
Report Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

RE: Northwestern Mutual Life Federal Political Action Committee ("NML FEDPAC")
Identification Number: C00197095

April Quarterly Report (1/1/00 - 3/31/00) and
Amended Year End Report (7/1/99 -- 12/31/00), received 6/12/00

Dear Ms. Kitchen:

This will address your comment letters dated July 12, 2000 with respect to the above-referenced matters.

AMENDED YEAR END REPORT

The totals listed on Lines 23 and 29, Column B of the Detailed Summary Page has been corrected and is enclosed.

APRIL QUARTERLY REPORT

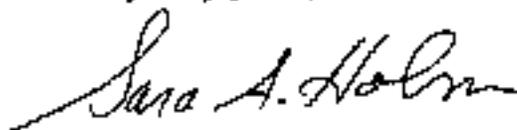
Schedule B inadvertently referenced a contribution in the amount of \$1,0000 for the 2000 Primary Election of Ellen Tauscher. This entry should have been designated for the 2000 General Election. Enclosed is the amended Schedule B to show the correct designation.

I have confirmed with Dan Morse, Financial Director at the Republican Party of Wisconsin (1-608-257-4765) that the Republican Party of Wisconsin and the Republican Party of Wisconsin -- Federal Account are considered two separate entities and, therefore, NML FEDPAC has not exceeded the \$5,000 contribution amount in this calendar year.

It is our understanding that John Gibson, of the reports analysis division at the FEC, has agreed that the Schedule B Line 23 does not need to be amended at this time to show a designation for "House" or "Senate" races. Those disbursements showing a district number are for House races and that those without a district number are for disbursements to Senate races.

Should you have further questions, please do not hesitate to contact me at 414-299-2508.

Very truly yours,



Sara A. Holm
Assistant Treasurer
NML FEDPAC

cc: Wilson D. Perry
James Balagna

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