

January 6, 2005

Mr. Christopher A. Whyrick
Federal Election Commission
Reports Analysis Division
999 E Street, NW, Room 232
Washington, DC 20463

Dear Mr. Whyrick:

I am writing to respond to your letters to the Cole for Congress campaign dated December 7, 2004.

Let me begin by thanking you for working with FEC Financial, LLP. As you know, they are accountants hired by Cole for Congress to process our campaign contributions and file our FEC reports. As a result of their conversations with you, electronic reports were filed today that amend previously submitted documents and fully address your questions and concerns. I would like to take a moment to detail the substance of those changes.

1. In our second quarter 2003 report (FEC 90170) we have reallocated a \$500 contribution from the Chickasaw Nation from line 11(c) to line 11(a)(i). No subsequent reports have been amended because our previous accountants, Morgan Meredith, properly attributed subsequent contributions from the Chickasaw Nation in the third quarter 2003 report (FEC 97217). This was done for current and cycle-to-date contributions from the Chickasaw Nation.

2. In our 2003 year-end report (FEC 105945) we have reallocated a \$1,000 contribution from the Mashantucket Pequot Tribal Nation from line 11(c) to line 11(a)(i). This change is reflected in all subsequent reports.

3. In our 2004 pre-primary report (FEC 131746) we have made two changes. They are:

a. A \$1,000 disbursement to the Oklahoma Victory Fund and a \$1,000 disbursement to the Association of Professional Educators were included in Column A of line 21 in FEC 131746, but were inadvertently excluded from Column B. This change has been made in this and all subsequent reports.

b. The \$1,000 disbursement to the Oklahoma Victory Fund 2004 has been re-designated as a disbursement of excess campaign funds.

4. In our third quarter 2004 report (FEC 139613) we have re-designated two \$5,000 disbursements to the Oklahoma Republican Party and one \$24,000 disbursement to the Oklahoma Victory Fund 2004 as excess campaign funds.

I am very grateful for your willingness to work with Cole for Congress and FEC Financial in addressing these issues. We appreciate our good working relationship with the FEC and with you. We share your goal of providing transparent and complete disclosure of all our campaign receipts and disbursements to the public. Please feel free to call upon us at any time in the future.

Sincerely,

Rick Nagel
Treasurer