

Mr. John D. Gibson
Assistant Staff Director
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Midwest Values PAC, FEC Id. No.C00416131, Post-General Report (10/19/2006 - 11/27/2006)

Dear Mr. Gibson:

This letter is in response to your letter concerning the Midwest Values PAC's Post-General Report of receipts and disbursements, covering 10/19/2006 - 11/27/2006.

The Post-General Report was filed electronically on the due date, December 7, 2006. We were not aware that it was not received by the Federal Election Commission. We have resubmitted the report through electronic filing. We have also implemented a review procedure to avoid future electronic filing errors.

If you have any additional questions regarding this response, please contact us at your convenience.

Sincerely,

Thomas Borman
Treasurer
