

Mr. Daniel T. Buckley  
Campaign Finance Analyst  
Reports Analysis Division  
Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

Re: Midwest Values PAC, FEC Id. No.C00416131, October Monthly Report

Dear Mr. Buckley:

This letter is in response to your request for additional information concerning the Midwest Values PAC's (the Committee's) October Monthly Report of receipts and disbursements, covering 9/1/06 - 9/30/06.

With respect to the expenditures noted by you for "Mailing - Fundraising", and "Event Staging and Production", they were all for generic activities solely on behalf of the Committee. None of these expenditures, either in whole or part, were made on behalf of specific federal candidates. If the Committee were to make expenditures on behalf of specific federal candidates, it would duly report those on Schedules B or E, as appropriate.

With respect to the contribution noted by you, as being made by the Committee for the general election, please note that the Committee is filing an amendment to correct this inadvertent bookkeeping error. The Committee's amendment will reflect that the contribution dated 6/28/06 was allocated between the primary and general elections, as it was intended. This was simply a recordation mistake.

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

Sincerely,

Thomas Borman  
Treasurer

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