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July 3, 2008

Ms. Emilie Cole
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

Re: Identification Number: C00450189

Dear Ms. Cole:

As we discussed on the telephone yesterday afternoon, I am counsel for PLS Financial Services, Inc., the sponsoring organization of PLS Financial Services, Inc. Good Neighbor Political Action Committee.

I am responding to your inquiry concerning the Committee as to whether the Committee is using the entire name of the sponsoring organization in its name. In fact, the Committee is doing so and considers its name to be 'PLS Financial Services, Inc. Good Neighbor Political Action Committee.' While the word 'services' was abbreviated on the form, it was done so only due to space limitations on the PDF Statement of Organization form that was completed for submission to the Commission. Finally, at your request, let me confirm that "PLS" is not an abbreviation and actually appears in the sponsoring organization's name.

I trust that this satisfies the Commission's concerns regarding the Statement of Organization. If you require any further information, please contact me immediately.

Very truly yours,

Charles A. Valente

CAV:kk

cc: Bob Wolfberg

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Federal Election Commission
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