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FEDERAL ELECTION COMMISSION
MAY 10 2007

Roetzel & Andress Co., LPA FSL PAC
222 South Main Street
Akron, OH 44308
(330) 376-2700

March 30, 2007

Federal Election Commission
999 E Street NW
Washington, DC 20463

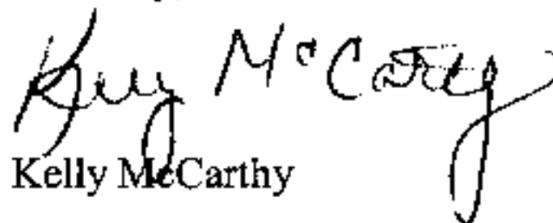
Re: Roetzel & Andress Co., LPA FSL PAC
Kelly McCarthy
Resignation of Treasurer

Dear Sir or Madam:

Please consider this letter as my resignation as Treasurer of the above-captioned PAC. I am no longer affiliated with the organization, therefore relieving my duties to serve as Treasurer. Mary Spaugy shall now serve as Treasurer of the Roetzel & Andress Co., LPA FSL PAC, with Cathy Beebe serving as the Assistant-Treasurer. We filed a Statement of Organization on March 15, 2007 to reflect the said change.

Therefore, all future correspondence shall be directed to the attention of Mary Spaugy. If you should have any questions or concerns, please do not hesitate to contact her.

Sincerely,


Kelly McCarthy

cc: Mary Spaugy, Treasurer

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Federal Election Commission
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