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O'DONOGHUE & O'DONOGHUE LLP 4748 Wisconsin Avenue, NW Washington, DC 20016 (202) 362-0041

June 27, 2013

Filed Electronically and by Regular Mail

Federal Election Commission 999 E Street, NW Washington, DC 20463

Attention: Sarah Juris

Re:Plasterers, Cement Masons & Shop Hands Political Action Committee

FEC ID No. C00536326

Dear Sir or Madam:

This law firm is legal counsel to the Operative Plasterers and Cement Masons International Association ("OPCMIA" of "Union"), an international labor organization. The OPCMIA sponsors a federal political action committee (Plasters' and Cement Masons' Action Committee) which is registered with the Federal Election Commission (FEC # C00134742).

The OPCMIA has also established a segregated political account under Section 527 of the Internal Revenue Code ("Account"). The Account is funded solely by a portion of the membership dues paid by the OPCMIA's members to the Union. The Account was established solely for internal operation and tax purposes and is used by the OPCMIA to make political expenditures in connection with state and local elections, and more recently, it made contributions to an independent expenditure PAC that was active in federal elections. It does not make contributions to federal candidates nor has it made any independent expenditures in connection with federal elections. The account is known as the "Plasterers, Cement Masons & Shop Hands Political Action Committee." It was registered with the Federal Election Commission on or about October 24, 2012 and was assigned the following identification number upon its registration: FEC ID No. C00536326.

At the time the Account was registered we sent a letter advising that the Account anticipated making contributions to independent expenditure committees registered with the FEC but would make no direct independent expenditures itself. We also advised that although we could find nothing in the law, regulations or guidance to suggest that the Account was required to register with the FEC, we were filing in an abundance of caution due to an independent expenditure committee, to which the Account was contemplating making a contribution, advising that the Account should be registered.

After filing some receipts and distribution reports (FEC Form 3X) with the Commission and after consultation with your office, it has been determined that our initial position on this matter was correct and that the Account should not have been registered with the Agency as it has made no independent expenditures and has made only contributions to an independent expenditure committee registered with the FEC. We therefore file this letter with the Commission on behalf of the Account for the purpose of rescinding the Account's registration. It is our understanding that the Agency is in

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agreement with this action.

Therefore, on behalf of the Plasterers, Cement Masons & Shop Hands Political Action Committee, FEC ID No. C00536326, we

hereby request that the FEC accept this entity's request to rescind its registration with the Agency and that it deem the entity no longer obligated to file any additional reports with the Agency

Please advise if you believe there are any additional steps necessary for this registration to be rescinded or if you believe the rescission to be improper.

Sincerely,

/s/ Francis J. Martorana