

Bradley Decker
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Midwest Values PAC, FEC Id. No.C00416131, April Monthly Report (3/1/06 ? 3/31/06)

Dear Mr. Decker:

This letter is in response to your request for additional information concerning the Midwest Values PAC?s (the ?Committee?s?) April Monthly Report of receipts and disbursements, covering 3/1/06-3/31/06.

With respect to the expenditures for ?Consulting ? Fundraising,? ?Event Tickets,? and Fundraising Expense,? as noted by you, these expenditures were all for generic fundraising and events exclusively on behalf of the Committee?s own activities. None of the expenditures (nor any portion thereof) were related to or made on behalf of specific federal candidates. None of the events were held on behalf of specific federal candidates. Accordingly, all of these expenditures were correctly reported. If the Committee makes any expenditures on behalf of specific federal candidates, it reports them as such on the appropriate line of its FEC reports.

With respect to the administrative expenses noted, by you, the Committee has reported numerous administrative expenses for payroll, office supplies, internet service, and telephone costs, among other items. However, the Committee does not currently maintain an office. The Committee has a skeletal staff of only three employees and each of them currently works out of their homes. The Committee?s activities consist primarily of fundraising to raise money to make contributions, and the making of those contributions. Consequently, there is no need at present for the Committee to undertake the significant overhead of costly rental payments. All other administrative expenses are being paid by the Committee as they are incurred and are being reported on the Committee?s reports.

With respect to the transfer noted by you, the Committee has a Minnesota state committee to which it transferred funds solely to make contributions to state and local candidates running for elective office in the state of Minnesota. The Committee?s expenses are being paid for with 100% federal money from the Committee?s federal account, pursuant to the Commission?s regulations. Should the Committee decide, in the future, to allocate expenses between its federal and non-federal accounts, it will do so in accordance with the Commission?s regulations and will report such allocated expenses as required.

With respect to the contribution noted by you, as being made by the Committee for a primary election, please note that the Committee is filing an amendment to correct this inadvertent bookkeeping error. The Committee?s amendment will reflect that this was a contribution for the general election, 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
