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Roetzel & Andress Co., LPA FSL PAC
222 South Main Street
Akron, Ohio 44308
Phone: 330.762.7613

February 24, 2010

Federal Elections Commission
999 E. Eye Street, NW
Washington, D.C. 20463

**RE: Roetzel & Andress Co., LPA FSL PAC (C00228379)
Resignation of Treasurer- Mary E. Spaugy**

Dear Sir or Madam:

This letter is meant to serve as my resignation as Treasurer to the above-captioned PAC. I am no longer affiliated with the organization, therefore I am relieving my duties to serve as Treasurer. Cathleen J. Meacham will now be serving as the Treasurer of the above-captioned PAC, with Deborah S. Kaludy serving as Deputy Treasurer. A new Statement of Organization was filed on February 24, 2010 to reflect said changes.

If you have any questions or concerns regarding these changes, please contact Cathleen Meacham at the above-captioned phone number.

Sincerely,

Mary E. Spaugy

Mary E. Spaugy

cc. Cathleen J. Meacham
Deborah S. Kaludy

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Federal Election Commission
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