

October 3, 2006

Jennifer Thangavelu  
Senior Campaign Finance Analyst  
Reports Analysis Division

Re: Plains Cotton Cooperative Association Employees Political Action Committee  
Identification Number: C00152272

Dear Ms. Thangavelu,

I received a letter from you dated September 22, 2006 stating that based on a preliminary review of our July Quarterly Report (4/1/06-6/30/06) our committee may have satisfied the criteria for becoming a multicandidate committee. These criteria were listed as:

1. Has received contributions for federal elections from at least 51 persons,
2. Has been registered with the Commission for at least 6 months, and
3. Has made contributions to at least five federal candidates.

Our committee does not meet the criteria of a multicandidate committee as we have not received contributions for federal elections from at least 51 persons. Contributions for federal elections are only accepted from members of senior management of Plains Cotton Cooperative Association. This represents contributions from less than 10 employees annually. Based on a review of our prior reports, contributions for federal elections have been received from significantly less than the "at least 51 persons" criteria.

Accordingly, Plains Cotton Cooperative Association Employees Political Action Committee does not qualify as a multicandidate committee and is not required to file FORM 1M.

Please contact me at (806) 763-8011 if you have any questions concerning this response.

Sincerely,