

September 9, 2007

Daniel T. Buckley
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: April Monthly Report (3/1/07-3/31/07) Midwest Values PAC, FEC Id. No. C00416131

Dear Mr. Buckley:

This is the response of the Midwest Values PAC (the "Committee") to the Commission's request for additional information regarding the Committee's April Monthly Report (3/1/07 - 3/31/07).

With respect to the offset from "West Bend Mutual Insurance Co.", the original disbursement for insurance was made directly to our insurance agent, Western Insurance Agency. The insurance agent, in turn, made payment to West Bend Mutual Insurance Co. The reimbursement check came directly from West Bend Mutual Insurance Co. and was appropriately reported as an offset to an operating expenditure.

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 not had any employees since February, 2007. Previously, the small staff had worked 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. There have been no expenses paid by a connected organization. There were no expenses incurred but not paid during a reporting period. And, there have been no goods or services provided that would be considered in-kind contributions. All referenced administrative expenses have been adequately disclosed and there were no volunteers providing services.

We hope that this information clarifies all of the questions that you have.

Sincerely,

Tom Borman
Treasurer
