



FEDERAL ELECTION COMMISSION
WASHINGTON, D C 20463

MAR 24 2004

Howard Loewentheil, Inc. (dba Loewen Development)
2365 Boston Post Road, Ste 104
Larchmont, NY 10538

Re: MUR 5431

Dear Sir or Madam:

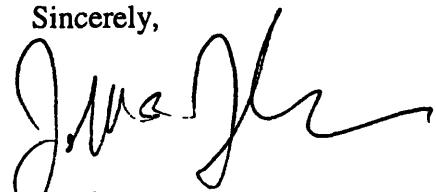
The Federal Election Commission received a complaint that indicates that Loewen Development may have violated the Federal Election Campaign Act of 1971, as amended ("the Act"). A copy of the complaint is enclosed. We have numbered this matter MUR 5431. Please refer to this number in all future correspondence.

Under the Act you have the opportunity to demonstrate in writing that no action should be taken against Loewen Development, in this matter. Please submit any factual or legal materials that you believe are relevant to the Commission's analysis of this matter. Where appropriate, statements should be submitted under oath. Your response, which should be addressed to the General Counsel's Office, must be submitted within 15 days of receipt of this letter. If no response is received within 15 days, the Commission may take further action based on the available information.

This matter will remain confidential in accordance with 2 U.S.C. § 437g(a)(4)(B) and § 437g(a)(12)(A) unless you notify the Commission in writing that you wish the matter to be made public. If you intend to be represented by counsel in this matter, please advise the Commission by completing the enclosed form stating the name, address and telephone number of such counsel, and authorizing such counsel to receive any notifications and other communications from the Commission.

If you have any questions, please contact Kim C. Stevenson at (202) 694-1650 or toll free at 1-800-424-9530. For your information, we have enclosed a brief description of the Commission's procedures for handling complaints.

Sincerely,



Jeff S. Jordan
Supervisory Attorney
Complaints Examination &
Legal Administration

Enclosures:

1. Complaint
2. Procedures
3. Designation of Counsel Statement