



FEDERAL ELECTION COMMISSION
WASHINGTON, D C 20463

FEB 27 2007

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Jack Davis, Chairman
I Squared R Element
12600 Clarence Center Road
P.O. Box 390
Akron, NY 14001-0390

RE: MURs 5672 and 5733

Dear Mr. Davis:

On August 1, 2005 and April 24, 2006, the Federal Election Commission notified you of complaints alleging violations of certain sections of the Federal Election Campaign Act of 1971, as amended, (the "Act"). On December 12, 2006, the Commission found, on the basis of the information in the complaints, and information provided by other respondents, that there is no reason to believe that I Squared R Element violated 2 U.S.C. § 441b by making prohibited contributions. Accordingly, the Commission closed its files in these matters.

Documents related to the cases will be placed on the public record within 30 days. See Statement of Policy Regarding Disclosure of Closed Enforcement and Related Files, 68 Fed. Reg. 70,426 (Dec. 18, 2003). A copy of the General Counsel's Report is enclosed for your information.

If you have any questions, please contact Zachary Mahshie, the attorney assigned to this matter at (202) 694-1650.

Sincerely,
Thomasenia Duncan
Acting General Counsel

BY: Rhonda J. Vosdigh
Associate General Counsel for Enforcement

Enclosure
General Counsel's Report

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