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**NIELSEN, MERKSAMER,  
PARRINELLO, MUELLER & NAYLOR, LLP**  
A PARTNERSHIP INCLUDING A PROFESSIONAL CORPORATION

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January 31, 1997

The Federal Election Commission  
999 E Street, N.W.  
Washington, D.C. 20463

Re: Request for Permission to File Semi-Annual Reports for  
The Irvine Company Employees Political Action Committee

Dear Commissioners:

The Irvine Company Employees Political Action Committee,  
Committee ID No. C00131615, domiciled at Newport Beach,  
California requests permission to file semi-annual reports with  
the Federal Election Commission during the calendar year 1997.

If you have any questions, please do not hesitate to call.

Very truly yours,



Vigo G. Nielsen, Jr.  
Assistant Treasurer  
The Irvine Company Employees  
Political Action Committee

JRS/djf

cc: Franz Wisner

601 pre/campaign/loc. 10