



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

MS-N

August 24, 2007

Vicki Young, Treasurer
Kutak Rock LLP Political Action Committee
1650 Farnam Street
Omaha, NE 68102

Identification Number: C00160986

Reference: Filing dated 5/7/2007

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the filing referenced above.

Please be advised that once a committee meets the requirements of electronic filing, all subsequent statements, designations, reports, and amendments must be filed electronically. (11 CFR §§ 104.18(a)(2), 104.18(c) and 104.18(f)) Your paper filing dated 5/7/2007 will not be considered an Amended Statement of Organization (FEC FORM 1). To amend this filing, you must submit it in an electronic format.

If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). My local number is (202) 694-1148.

Sincerely,

A handwritten signature in black ink, appearing to read "Quy Vuong", written over a horizontal line.

Quy Vuong
Campaign Finance Analyst
Reports Analysis Division