

"January 19, 2007

Federal Election Commission 999 E Street, NW Washington, D.C. 20463

Re: Request for Permission to File Semi-Annual Reports for The Irvine Company Employees PAC

Dear Commissioners:

The Irvine Company Employees PAC, ID #C00131615, domiciled in Newport Beach, California, requests permission to file Semi-Annual reports with the Federal Election Commission during the calendar year 2007.

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

Very truly yours

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Vigo G. Nielsen, Jr. Treasurer The Irvine Company Employees PAC