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February 14, 1996

Ms. T. Suzanne Shaw  
Reports Analysis Division  
Federal Election Commission  
Washington, DC 20463

Re: Mid-Year Report (1/1 - 6/30/95)

Dear Ms. Shaw:

I am writing in response to the letter you wrote to Mr. James W. Barich, Treasurer of the Irvine Company Employees Political Action Committee (ID #C00131615) referencing the mid-year report (1/1 - 6/30/95).

Our office prepares the Irvine Company Employees PAC (ICEPAC) Federal 3X Reports and is therefore responding to your letter dated October 27, 1995. In your letter, you referenced 2 U.S.C. section 434(b)(3), requiring itemization of contributions from individuals and persons other than political committees, where the aggregate total from a contributor exceeds \$200 in a calendar year. In addition, you cite 11 CFR section 104.3(a)(2)(i)(B) requiring the committee to report the total amount of unitemized contributions. Your letter goes on to state that if a committee wishes to disclose contributions regardless of the amount contributed, the committee must separate (on separate receipt schedules) those contributors requiring itemization from those who are not required to be itemized. (11 CFR section 104.3(a)(4)(i).) You had requested that in future filings that ICEPAC submit its reports in this order.

Upon review of the 1/1 - 6/30/95 ICEPAC report, we found that no individual who contributed a total of less than \$200 to the PAC was reported on Schedule A, Itemized Receipts for line 11(a)(i). All individuals listed on Schedule A, Itemized Disbursements for line 11(a)(i) are itemized because their aggregate year-to-date payroll deduction contributions to the PAC total over \$200 in the reporting period. Presently, the computer software our office utilizes to prepare our 3X reports does not allow for us to prepare a payroll deduction plan in the manner you suggest in paragraph 2 of your October 27, 1995 letter. Therefore, each payroll deduction is itemized as a separate contribution with the final year-to-date total reflecting a total

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greater than \$200 for the reporting period. You will note that no other contributor is itemized whose final aggregate year-to-date contributions for the mid-year report period do not exceed \$200. Such contributors are included in the unitemized total on line 11(a)(ii) on the Detailed Summary Page.

I hope this explanation has clarified any questions you had regarding the ICEPAC's 1995 Mid-Year Report. If you have any questions regarding this explanation, please do not hesitate to contact me at (415) 389-6800. Thank you very much for your time and attention to this matter.

Sincerely,



Kate J. Lynch  
Supervisor  
Political Reports Unit

KJL/djt  
cc: Jim Barich  
Chip Nielsen  
#5259.01

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Federal Election Commission  
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