



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

MS-O

December 10, 2008

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

Identification Number: C00160986

Reference: Change To Semiannual Filer

Dear Ms. Young:

The Commission has received notification of your 12/2/2008 request to change to a Semiannual filer of receipts and disbursements. Please be advised that under Section 104.5(c) of the Commission regulations, a committee may change its filing frequency no more than once per calendar year. A reporting schedule is provided below for the remainder of the 2008 calendar year and the upcoming 2009 calendar year.

Report Type	Coverage Dates	Report Due For Filing
30 Day Post-General Report	10/16/08 – 11/24/08	December 4, 2008
Year End Report	11/25/08 – 12/31/08	January 31, 2009
Mid-Year Report	1/1/09 – 6/30/09	July 31, 2009
Year End Report	7/1/09 – 12/31/09	January 31, 2010

If you have any questions, please contact Sari Pickerall in the Reports Analysis Division on our toll-free number, (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). Her local number is (202) 694-1129.

Sincerely,

Nataliya Ioffe
Chief, Compliance Branch
Reports Analysis Division

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