



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

MS-O

February 23, 2005

Anthony Russo, Treasurer
The Irvine Company Employees PAC
550 Newport Center Drive
Newport Beach, CA 92660

Identification Number: C00131615

Reference: Change in Filing Frequency

Dear Mr. Russo:

The Commission has received notification of your January 11, 2005 request to change from a monthly filer to a quarterly filer of receipts and disbursements. Note that during years that have no scheduled federal election, all party committees and PACs (nonconnected committees and separate segregated funds) are required only to file semi-annually. 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 2005 calendar year.

Report Type	Coverage Dates	Report Due For Filing
Mid-Year Report	1/1/05-6/30/05	July 31, 2005
Year End Report	7/1/05-12/31/05	January 31, 2006

If you have any further questions, please contact Todd Garland in the Reports Analysis Division on the toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). His local number is (202) 694-1138.

Sincerely,

Patricia Carmona
Chief, Compliance Branch
Reports Analysis Division

