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2006 NOV 27 A 9: 28

November 21, 2006

Andrea Needles
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Citizens United Political Victory Fund
C00295527

Dear Ms. Needles:

Your November 3, 2006 correspondence to Kevin Allen, Treasurer, Citizens United Political Victory Fund ("CU-PVF"), has been forwarded to me for reply. CU-PVF is a separate, segregated fund of Citizens United, and I am Citizens United's Vice President and General Counsel.

Thank you for bringing the matters addressed in your letter to our attention. The two contributions that prompted your inquiry were intended as general election contributions and were reported as such by their recipients. An amended report for the period 07/01/2006 – 07/31/2006 has been electronically filed by CU-PVF, which reflects the necessary corrections. Since the amendments did not result in any changes to subsequent reports filed with the Commission, amended reports for subsequent periods are not being filed at this time.

Please contact me if you have any further questions regarding this matter. Thank you.

Very Truly Yours,

Michael Boos
Citizens United Vice President
& General Counsel

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