



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

MS-O

January 25, 2011

GAYLORD WHITING, TREASURER  
EMPLOYEE--OWNED S CORPORATIONS OF AMERICA  
(ESCA PAC)  
805 15TH STREET NW, SUITE 650  
WASHINGTON, DC 20005

IDENTIFICATION NUMBER: C00458257

REFERENCE: CHANGE TO QUARTERLY FILER

Dear Treasurer:

The Commission has received notification of your 1/11/11 request to change from a Monthly filer to a Quarterly filer of receipts and disbursements. Please note that during years that have no scheduled federal election, quarterly filers 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 2011 calendar year.

<b>Report Type</b>	<b>Coverage Dates</b>	<b>Report Due For Filing</b>
Mid-Year Report	1/1/11 - 6/30/11	July 31, 2011
Year End Report	7/1/11 - 12/31/11	January 31, 2012

If you have any questions, please contact Ian Wandner 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) 694-1176.

Sincerely,

Nataliya Ioffe  
Chief, Compliance Branch  
Reports Analysis Division