

May 13, 2011

Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463

ID Number: C00387126

Reference: October Quarterly Report (07/01/2010 - 09/30/2010)

To Whom It May Concern:

We are in receipt of the letter from the Commission regarding the above referenced report. Please see below for our complete response.

The contributions in question were issued by the donating PAC prior to the Primary election and reported as Primary contributions to Westmoreland for Congress on their reports filed with the Commission. The campaign received these checks several weeks later, after the Primary election had already occurred, but reported them as Primary contributions to coincide with how the donating PAC reported this activity with the Commission.

We have refunded the entirety of these contributions back to each PAC. These refunds will be reflected on the upcoming July Quarterly Report.

Thank you for the opportunity to respond. Please contact us if you need any additional information.

Sincerely,
Westmoreland for Congress
