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March 22, 2015

DIANE JOHNSON, TREASURER FRIENDS OF STEWART MILLS, INC. PO BOX 1039 BRAINERD, MN 56401

Response Due Date 04/27/2015

IDENTIFICATION NUMBER: C00546739

REFERENCE: YEAR-END REPORT (11/25/2014 - 12/31/2014)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Schedule D of your report discloses an apparent credit for a debt owed to FP1 STRATEGIES LLC. If this debt has been forgiven, please be advised that Commission Regulations (11 CFR § 116) control the settlement of debts between political committees and their creditors. You should be aware that only terminating committees are permitted to settle debts. However, ongoing committees may request a determination from the Commission that a debt is not payable. (11 CFR §116.2(b))

If this represents resolution of a disputed debt, please note that until the creditor and committee resolve the dispute, the committee must disclose the amount the committee admits it owes, the amount the creditor claims is owed, and any amount the committee has paid the creditor. Please provide further clarification regarding this credit. (11 CFR §116.10(a))

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

FRIENDS OF STEWART MILLS, INC.

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Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended.

If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1395.

Sincerely,

Ben Holly

Senior Campaign Finance Analyst

Bayerin G. Holly

Reports Analysis Division

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