

This letter responds to your request for additional information dated April 15, 2010 regarding the Year End Report covering 10/1/09-12/31/09.

Your letter states that "Commission regulations require that you disclose identification information for each individual who made a donation used to fund the independent expenditure."

Your letter misstates the law. The statute, and the regulations that you cite, require the identification of any person who makes a contribution in excess of \$200 to the filer "which was made for the purpose of furthering an independent expenditure." See 2 USC ?? 434(c)(2) and 11 CFR ?? 109.10(e)(1)(vi). The Commission's 2007 Campaign Guide for Corporations and Labor Unions (at 36) /similarly provides that identification of contributors is required for "each person who contributed more than \$200 for the purpose of making the independent expenditure."

Consistent with the statute and regulations, as well as the Commission's guidance on this issue, it is our understanding that the Club for Growth is required to itemize contributions that were made by an individual for the purpose of furthering an independent expenditure. The regulations do not require the identification of contributors that give to the organization to support its general programs without specifying that the contribution is "for the purpose" of making an independent expenditure.

In addition, your letter inexplicably cites 11 CFR ?? 114.10(f) which requires Qualified Nonprofit Corporations to include a notice informing prospective contributors that "their donations may be used for political purposes such as supporting or opposing candidates." Providing this legal notice to prospective contributors of the possibility that their contributions might be used for political purposes could not reasonably be viewed as seeking their permission or receiving their instruction to use a contribution for a specific independent expenditure. The purpose of the notice was to inform contributors that their funds might be used for political purposes to allow them to refuse support to the organization. See FEC v. Massachusetts Citizens for Life, 479 U.S. 238, at 261 (1986). It does not reflect on the contributor's "purpose" for making the contribution; nor does it indicate to the contributor how the organization will use his or her contribution.

Club for Growth does not solicit and has not received any contributions that were made by a contributor "for the purpose of furthering" an independent expenditure. Because we did not receive any contributions that require disclosure under 11 CFR ?? 109.10(e)(1)(vi), no amended reports accompany this response.

Sincerely,

Chris Chocola President