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May 22, 2014

SUSAN EASTLAKE, TREASURER NELS MITCHELL FOR IDAHO PO BOX 9425 BOISE, ID 83707

Response Due Date 06/26/2014

IDENTIFICATION NUMBER: C00555409

REFERENCE: APRIL QUARTERLY REPORT (01/10/2014 - 03/31/2014)

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. An adequate response must be received at the Senate Public Records Office by the response date noted above. 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 A of your report discloses one or more contributions that appear to be from a corporation(s) and/or labor organization(s) (see attached). 2 U.S.C. § 441b(a) and 11 CFR § 103.3(b) prohibit the receipt of contributions from corporations and labor organizations unless made from separate segregated funds established by the corporations and labor organizations.

It appears that the contributions in question may be improperly disclosed in-kind contributions from the Candidate. Please be advised that Authorized committees must disclose all expenditures from personal funds made by the candidates on behalf of their committees, just as they would disclose any other disbursements that they may make. Out-of-pocket spending by candidates, as agents of their authorized committees, requires memo entry itemization on **Schedule B** of the ultimate vendor if the aggregate amount of payments to that vendor exceeds \$200 for the election cycle. The memo entry must include the date, amount, and purpose of the out-of-pocket payments, as well as the name and address of the vendor to which payment was made. **These memo entries should not be reported as contributions on Schedule A**. (2 U.S.C. §§ 434(b) (4), (5), (6)(A); 11 CFR § 104.3(b)(4); Federal Register Notice 2013-09)

If any apparently prohibited contribution in question was incompletely or incorrectly disclosed, you must amend your original report with clarifying

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information.

If you have received prohibited contributions, you must make a refund within 30 days of the treasurer becoming aware of the illegality of the contribution. (11 CFR § 103.3(b)(1) and (2))

If you have not already done so, please inform the Commission of your corrective action immediately in writing and provide a photocopy of any refund checks. Refunds must be reported on a Schedule B supporting Line 20(a) of the report covering the period in which the refund is made. (11 CFR § 104.8(d)(4))

Although the Commission may take further legal action concerning the acceptance of prohibited contributions, your prompt action to refund the prohibited amount will be taken into consideration.

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.

A written response or an amendment to your original report(s) correcting the above problems should be filed with the Senate Public Records Office. Please contact the Senate Public Records Office at (202) 224-0322 for instructions on how and where to file an amendment. 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) 694-1154.

Sincerely,

Jill Sugarman

Sr. Campaign Finance & Reviewing Analyst Reports Analysis Division

Jel Sugarman

Excessive, Prohibited, and Impermissible Contributions Nels Mitchell for Idaho (C00555409)

Contributions from Possible Prohibited Entities

| Contributor Name | Date | Amount | Election |
|-------------------------|---------|------------|----------|
| Delta Airlines | 3/14/14 | \$627.00 | P2014 |
| Enterprise Car Rental | 2/14/14 | \$233.55 | P2014 |
| Excelsior Hotel | 3/13/14 | \$512.24 | P2014 |
| Grove Hotel | 3/14/14 | \$373.02 | P2014 |
| Hotel Lombardy | 3/2/14 | \$1,070.57 | P2014 |
| Isabella's Restaurant | 3/11/14 | \$350.00 | P2014 |
| United Airlines | 2/14/14 | \$516.00 | P2014 |
| United Airlines | 2/17/14 | \$550.00 | P2014 |
| United Airlines | 3/2/14 | \$787.00 | P2014 |
| United Airlines | 3/13/14 | \$916.00 | P2014 |