

February 25, 2014

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Federal Election Commission
999 E Street, NW
Washington, DC 20463
Attn.: Ms. Carolina Mongeon

RECEIVED
2014 MAR -4 PM 12:52
FEC MAIL CENTER

Re: February 21, 2014 Letter to Stanley Chang for Congress (ID C00540468)
Requesting Additional Information

Dear Ms. Mongeon,

I am in receipt of your February 21, 2014 letter (the "**Letter**") requesting additional information on our year-end report filing covering the period from 10/01/2013 to 12/31/2013 (the "**Year-End Report**"). This letter responds to the two items referenced in your Letter.

1. **LLC Donations.** On February 25, 2014, we filed an amended Year-End Report with the Federal Election Commission to clarify the treatment of the two LLC donations referenced in your Letter. As noted in our amendment, we can confirm the following with respect to those two LLC donations:

- a. Irongate Ala Wai LLC is treated as a partnership for tax purposes, and has not elected to be treated as a corporation by the Internal Revenue Service. Irongate Ala Wai LLC is not publicly traded; and
- b. Jeff J. Coelho & Associates LLC is treated as a sole proprietorship for tax purposes, and has not elected to be treated as a corporation by the Internal Revenue Service. Jeff J. Coelho & Associates LLC is not publicly traded.

No refund was made to either Irongate Ala Wai LLC or Jeff J. Coelho & Associates LLC.

2. **Andrew Pacelli Excessive Contribution.** As stated in our Year-End Report and noted in your Letter, after our campaign received Mr. Andrew Pacelli's \$2,600 credit card donation on December 31, 2013, we promptly refunded to Mr. Pacelli \$100 of the \$2,600 donation so that Mr. Pacelli's total contributions comply with applicable contribution limits. Enclosed with this letter is a redacted copy of the \$100 refund check that we mailed to Mr. Pacelli on January 2, 2014. This \$100 refund check was cashed by Mr. Pacelli on January 27, 2014, and will be noted as a refund in our April Quarterly report.

We hope that this letter adequately responds to the two items referenced in your Letter. If you require any additional information, please contact me by email at stanleychangforcongress@gmail.com or by phone at (808) 284-4594. Thank you.

Very truly yours,



Nathan T. Okubo

Treasurer for Stanley Chang for Congress

Enclosure

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14031191976

Stanley Chang for Longress
600 Queenst. Apt 124
Honolulu HI 96813
Attn: Nathan Okubo



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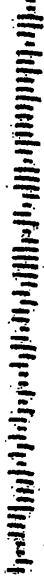
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