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September 22, 2014

Carolina Mongeon
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re:Kentucky Opportunity Coalition; 2014 July Quarterly Report

Dear Ms. Mongeon,

This letter is submitted on behalf of Kentucky Opportunity Coalition (C90014861) in response to your Request For Additional Information dated August 19, 2014, regarding the Coalition's 2014 July Quarterly Report.

Your letter notes that "no contributions are disclosed on Line 6," and that "[e]ach contributor who made a donation in excess of \$200 to further the independent expenditure(s) must be itemized on Schedule 5-A, including their identification information."

Kentucky Opportunity Coalition is familiar with 11 C.F.R. Section 109.10(e)(1)(vi) and its requirements. The Coalition did not solicit, accept, or otherwise receive any contributions "made for the purpose of furthering the reported independent expenditure[s]." 11 C.F.R. Section 109.10(e)(1)(vi); see also Statement of Reasons of Chairman Matthew S. Petersen and Commissioners Caroline C. Hunter and Donald F. McGahn in MUR 6002 (Freedom's Watch, Inc.) at 5 ("In other words, a donation must be itemized on a non-political committee's independent expenditure report only if such donation is made for the purpose of paying for the communication that is the subject of the report" (emphasis in original)). Accordingly, no contributions were required to be reported under the regulation cited in your Requests For Additional Information.

You also cite 11 C.F.R. Section 114.10(f), which applies to "qualified nonprofit corporations." Kentucky Opportunity Coalition is not, and has never claimed to be, a "qualified nonprofit corporation." The cited provision has nothing whatsoever to do with the reporting of contributions in connection with independent expenditures. In any event, the provision is, by its own terms, inapplicable to Kentucky Opportunity Coalition.

Kentucky Opportunity Coalition understands the applicable reporting regulations. If the Coalition receives any contributions that are required to be reported pursuant to 11 C.F.R. Section 109.10(e)(1)(vi), those contributions will be reported as required. The omission of contributor information on future reports should not be assumed to be an oversight.

Sincerely,

Caleb Crosby
Treasurer
