



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C.

RQ-2

July 1, 2026

PAUL KILGORE, TREASURER
FRIENDS OF JOHN COWAN
PO BOX 217
WOODSTOCK, GA 30188

Response Due Date

08/05/2026

IDENTIFICATION NUMBER: C00938175

REFERENCE: 12 DAY PRE-PRIMARY REPORT (04/01/2026 - 04/29/2026)

Dear Treasurer:

This notice 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 3 item(s):

1. 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). 52 U.S.C. § 30118(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.

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

Please inform the Commission of your corrective action promptly by filing an amended report or Miscellaneous Document (Form 99 for electronic filers). If a remedy will be disclosed in a future reporting period, please provide the date and amount of the remedy in your response. The committee should retain records of refunds of the contributions in question. 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

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acceptance of prohibited contributions, your prompt action to refund the prohibited amount will be taken into consideration.

2. Schedule A of your report discloses one or more contributions that appear to be from a limited liability company(ies) (LLC) (see attached). The Commission notes your additional explanation regarding the committee's corrective action taken for all of these contributions. 11 C.F.R. §110.1(g) allows the receipt of contributions from LLCs providing the LLC is treated as a partnership for tax purposes, and has not elected to be treated as a corporation by the Internal Revenue Service (IRS). Both LLCs that claim corporate status and those that are publicly traded would be treated as corporations for FECA purposes.

Please amend your report to clarify if the LLCs in question are treated as partnerships. If any apparently prohibited contribution in question was incompletely or incorrectly disclosed, you must amend your original report with clarifying information.

The Commission has approved the use of the following sample donor response form for committees that seek and accept contributions from LLCs to affirm to the recipient committee that the LLC is eligible to make the contribution and to satisfy the "best efforts" obligation to obtain contributor information: <https://www.fec.gov/resources/cms-content/documents/mtgdoc-24-53-A.pdf>.

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

Please inform the Commission of your corrective action promptly by filing an amended report or Miscellaneous Document (Form 99 for electronic filers). If a remedy will be disclosed in a future reporting period, please provide the date and amount of the remedy in your response. The committee should retain records of refunds of the contributions in question. Refunds must be reported on a Schedule B supporting Line 20(a) of the report covering the period in which the refund was 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.

3. Schedule A of your report discloses one or more contributions from an organization(s) which is not a political committee registered with the Commission (see attached). The Commission notes your additional explanation

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regarding the committee's corrective action taken for all of these contributions. In order for your committee to accept contributions from unregistered organizations, your committee should take steps to ensure that the contributor(s) used permissible funds to make the contribution(s) to avoid violating 52 U.S.C. §§ 30116(f) and 30118 or 11 CFR §102.5(b). Under 11 CFR §102.5(b), organizations which are not political committees under the Act and choose to contribute to federal committees must either: (1) establish a separate account which contains only those funds permitted under the Act, or (2) demonstrate through a reasonable accounting method that the organization has received sufficient funds subject to the limitations and prohibitions in order to make the contribution.

If any apparently prohibited contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. In addition, please clarify whether the contribution(s) received from the referenced organization(s) is permissible.

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

Please inform the Commission of your corrective action promptly by filing an amended report or Miscellaneous Document (Form 99 for electronic filers). If a remedy will be disclosed in a future reporting period, please provide the date and amount of the remedy in your response. The committee should retain records of refunds of the contributions in question. Refunds must be reported on a Schedule B supporting Line 20(a), (b) or (c), as applicable, of the report covering the period in which the refund was 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.**

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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. For information about the report review process or specific filing information for your committee type, please visit www.fec.gov/help-candidates-and-committees. For more information about Requests for Additional Information (RFAI), why you received a letter, and how to respond, please visit www.fec.gov/help-candidates-and-committees/request-additional-information. Should you 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) 694-1171.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Grainger". The signature is fluid and cursive, with the first letter of the last name being a large, stylized "G".

Jessica Grainger

Sr. Campaign Finance & Reviewing Analyst

**Apparent Excessive, Prohibited, and Impermissible Contributions
Friends of John Cowan (C00938175)**

Contributions from Possible Prohibited Entities

Contributor Name	Date	Amount	Election
Evans Law Firm	4/24/26	\$1,000.00	P2026
National Property Holdings, LLC	4/24/26	\$2,000.00	P2026
National Property Holdings, LLC	4/24/26	\$500.00	O2026, Primary Runoff
William L. Lundy Jr PC	4/17/26	\$500.00	P2026

Contributions from Possible Unregistered Organizations

Contributor Name	Date	Amount	Election
Chuck Hufstetler for State Senate	4/29/26	\$1,000.00	P2026