



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

DEC 28 1999

CC:DOM:IT&A:03KGross
WTA-N-119848-99

Rosemary C. Smith
Assistant General Counsel
Federal Election Commission
Washington, D.C. 20463

Dear Ms. Smith:

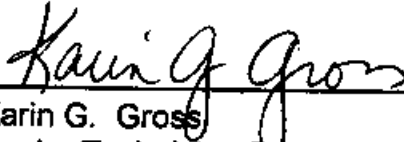
Thank you for sending us a copy of a supplemental Notice of Proposed Rulemaking ("NPRM") on General Public Political Communications Coordinated with Candidates, as published in the December 9, 1999 *Federal Register*.

We have reviewed the supplemental Notice and find no conflict with the Internal Revenue Code or the regulations thereunder.

Sincerely,

Acting Assistant Chief Counsel
(Income Tax & Accounting)

By:



Karin G. Gross
Senior Technician Reviewer
Branch 3