



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

MAY - 8 2000

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

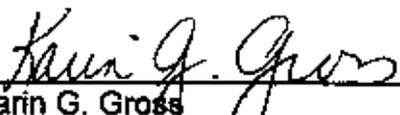
Dear Ms. Smith:

Thank you for sending us copies of the Notices published in the Federal Register at 65 CFR 16534 and 65 CFR 19399. The proposed rules published in the Notices are not inconsistent with the Internal Revenue Code or the regulations thereunder.

Sincerely,

Acting Assistant Chief Counsel
(Income Tax and Accounting)

By:


Karin G. Gross
Senior Technician Reviewer
Branch 3