



OFFICE OF
CHIEF COUNSEL

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

Feb. 13, 2004

VIA E-MAIL & REGULAR MAIL

Ms. Mai T. Dinh
Acting Assistant General Counsel
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Dear Ms. Dinh:

Thank you for sending to us a copy of the Notice of Availability which requests comments on issues relating to Rulemaking Petition: Public Access to Materials Relating to Closed Enforcement Cases 11 CFR Parts 4,5, and 111. We have no comments at this time. If you would like to discuss any impact these regulations may have on tax-exempt organizations, please feel free to call Cynthia Morton or me at (202) 622-6070.

Sincerely,

Michael B. Blumenfeld
Senior Technician Reviewer
Exempt Organizations Branch 2
Office of the Division Counsel/Associate Chief
Counsel (Tax Exempt & Government Entities)