



OFFICE OF
CHIEF COUNSEL

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

November 6, 2007

VIA E-MAIL & REGULAR MAIL

Ms. Amy L. Rothstein
Assistant General Counsel
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Re: Notice 2007-20 Candidate Travel

Dear Ms. Rothstein:

Thank you for sending to us a copy of the Notice of Proposed Rulemaking (NPRM) regarding the proposed changes to the FEC's rules governing the rates and timing of payment for non-commercial travel on aircraft and a proposed definition of Leadership PAC. Pursuant to 2 U.S.C. § 438(f), the Federal Election Commission and the Internal Revenue Service are to "consult and work together to promulgate rules, regulations, and forms which are mutually consistent."

Please be advised that we believe the proposed changes to the rules and the proposed definition do not pose a conflict with the Internal Revenue Code or the regulations thereunder. If you would like to discuss any the issues involved, please feel free to call Helen Rogers at (202) 622-6070 or me at (202) 622-7103.

Sincerely,

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

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