



OFFICE OF
CHIEF COUNSEL

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

August 6, 2007

VIA E-MAIL & REGULAR MAIL

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

RECEIVED
FEDERAL ELECTION
COMMISSION
OFFICE OF GENERAL
COUNSEL
2007 AUG -6 P 4:43

Re: Notice 2007-15 Use of Campaign Funds for Donations to Non-Federal
Candidates and Any Other Lawful Use Other Than Personal Use

Dear Ms. Rothstein:

Thank you for sending to us a copy of the Notice of Proposed Rulemaking (NPRM) regarding the proposed revisions to Part 113 of the Commission's regulations which implements 2 U.S.C. section 439a. The proposed rule would add to 11 C.F.R section 113.2 the last two permissible uses in section 439a regarding donations to non-Federal candidates and donations for any other lawful purpose other than personal use. These two uses were added to section 439a by the Consolidated Appropriations Act of 2005. 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 rules 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)