



OFFICE OF  
CHIEF COUNSEL

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

Oct. 25, 2005

*VIA E-MAIL & REGULAR MAIL*

Mr. Brad C. Deutsch  
Assistant General Counsel  
Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

Dear Mr. Deutsch:

Thank you for sending to us a copy of the Notice of Proposed Rulemaking (NPRM) regarding the proposed revisions to the definitions of the terms "to solicit" and "to direct." These definitions apply to regulations on raising and spending Federal and non-Federal funds. Your Notice proposes revisions to the current definitions at 11 C.F.R. 300.2(m) and (n), in order to comply with the district court's decision in Shays v. FEC, 337 F. Supp. 2d 28 (D.D.C. 2004), aff'd, Shays v. FEC, 414 F.3d 76 (D.C. Cir. 2005) (pet. for reh'g en banc filed Aug. 29, 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 Cynthia Morton 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)