



"Rogers Helen F"
<Helen.F.Rogers@irsounsel
.treas.gov>

06/06/2007 11:11 AM

To <hybridads@fec.gov>

cc "Blumenfeld Michael B"

<Michael.B.Blumenfeld@IRSCOUNSEL.TREAS.GOV>

bcc

Subject Comments regarding Hybrid Communications

Dear Ms. Rothstein:

Thank you for providing us a copy of the request for comments on the FEC's proposed rules relating to hybrid communications. I am attaching our comments. We are also sending the signed original letter via regular mail.

If you have any questions or concerns regarding our comments or other related matters, please feel free to contact Michael Blumenfeld at (202) 622-7103 or me at (202) 622-6902.

Sincerely,

Helen Rogers

Attorney

Exempt Organizations Branch 1

Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)

CC:TEGE:EOEG:EO1

Internal Revenue Service



OFFICE OF
CHIEF COUNSEL

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

June 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 2007-10 Hybrid Communications

Dear Ms. Rothstein:

Thank you for sending to us a copy of the Notice of Proposed Rulemaking (NPRM) regarding the proposed rule to attribute the disbursements for a public communication made by a political party that refers to a clearly identified Federal candidate and that also generically refers to other candidates of a political party without clearly identifying them. 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)