



OFFICE OF
CHIEF COUNSEL

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

January 13, 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) relating to filing documents by priority mail, express mail, and overnight delivery service. We have no comments at this time. If you would like to discuss any impact the proposals set forth in the NPRM 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)