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03/22/2006 01:44 PM

To <coordination@fec.gov>

"Morton Cynthia D"

cc <Cynthia.D.Morton@irscounsel.treas.gov>, "Blumenfeld
Michael B"

bcc

Subject Coordinated Communications NPRM

Thank you for letting us know about the re-opening of the public comment period for the FEC's proposed rules related to coordinated communications. I am attaching our comments below. 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) 622-7973.

Sincerely,

Cynthia Morton
Attorney
Exempt Organizations Branch 1
Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)
CC:TEGE:EOEG:EO1
Internal Revenue Service

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

OFFICE OF
CHIEF COUNSEL

March 22, 2006

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 letting us know about the re-opening of the public comment period for the Notice of Proposed Rulemaking (NPRM) regarding the proposed revisions to regulations regarding communications that have been coordinated with Federal candidates and political party committees. Your Notice proposes revisions to the current coordinated communications regulations at 11 C.F.R. 109.21, in part 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 denied* Oct. 21, 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."

During the first public comment period, we sent you a discussion of some rules that apply to section 527 organizations. We have no additional comments at this time.

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)