



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
June 26, 2000

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The Honorable William Barrett
U.S. House of Representatives
Washington, D.C. 20515

Attention: Cecilia Daly

Dear Mr. Barrett:

This letter is in response to your inquiry of June 1, 2000, on behalf of [REDACTED]. [REDACTED] comments on proposed regulations issued in March 2000 relating to tax-exempt organizations and income from corporate sponsorship. [REDACTED] asks that you oppose these proposed regulations, in particular with respect to exclusive sponsorship arrangements.

In addition to [REDACTED] letter, we received many other comments regarding these proposed regulations. A public hearing was held on June 21, 2000. We appreciate your concern for the [REDACTED] and other nonprofit organizations. We have filed [REDACTED] letter as a comment to the proposed regulations and will consider it as further regulations are drafted.

I hope this information is helpful to you. If you have additional questions or need further information, please contact me or Stephanie Caden of my staff at (202) 622-6010.

Sincerely,

Elizabeth Purcell
Chief, Exempt Organizations Branch 2
Division Counsel/Associate Chief
Counsel (Tax Exempt/Government
Entities)