

November 2, 2011

New York City Campaign Finance Board 40 Rector St., 7th Floor New York, NY 10006

Dear New York City Campaign Finance Board:

I am writing to you on behalf of The Nonprofit Coordinating Committee of New York (NPCC) to express our support for the positions taken by Lawyers Alliance in their testimony before you on October 27, 2011, regarding Proposed Rules for Independent Expenditures. NPCC is an "umbrella" organization representing and serving nearly 1,500 member nonprofit 501(c)(3) organizations in the New York City area.

In particular, we urge you to exempt section 501(c)(3) organizations from the disclosure requirements. To supplement the arguments for that action set forth by Lawyers Alliance, we would stress our concern that section 501(c)(3) organizations may be dissuaded from conducting legislative advocacy because of fears that the IRS may view it as impermissible political activity that may threaten the organization's federal tax exemption. While we believe that view would be incorrect, as a real world matter, the fact that New York City appears to treat legislative advocacy as political activity means, we believe, that numerous section 501(c)(3) organizations will abstain from expressing their views at the prompting of cautious advisors and/or board members.

Thank you for your consideration of this letter.

Sincerely yours,

Michael E. Clark

President

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