September 21, 2005

The Honorable Mark W. Everson  Eric Solomon
Commissioner of Internal Revenue  Acting Deputy Assistant Secretary
Internal Revenue Service  (Tax Policy)
Room 5226  Department of the Treasury
1111 Constitution Avenue, NW  1500 Pennsylvania Avenue, NW
Washington, DC  20224  Washington, DC 20220

Dear Commissioner Everson and Acting Deputy Assistant Secretary Solomon:

I am writing on behalf of the Section of Taxation of the American Bar Association to commend the extraordinary efforts of the Internal Revenue Service and the Treasury Department in response to Hurricane Katrina. We applaud your willingness to adjust the administration of the tax laws to reflect the horrendous impact of the storm and to promptly inform the public of the changes. You have published a remarkable amount of guidance in a short period of time.

We recognize that the process of responding to Hurricane Katrina is ongoing. That is why we sent a letter last week with guidance suggestions relating to exempt organizations and plan to transmit further recommendations as soon as they are ready. We have formed a Task Force to coordinate Hurricane Katrina efforts within the Tax Section and with the ABA. The Task Force will initially focus on developing technical comments, posting relevant tax information on the websites of the Tax Section and the ABA, and identifying opportunities for our members to provide direct assistance.

If we can be helpful in any other way, please do not hesitate to contact us.

Sincerely,

Dennis B. Drapkin
Chair, Section of Taxation

cc:  W. Thomas Reeder, Acting Benefits Tax Counsel, Treasury
     Angela D. Kraus, Director, Stakeholder Liaison for SB/SE, IRS