



May 6, 2014

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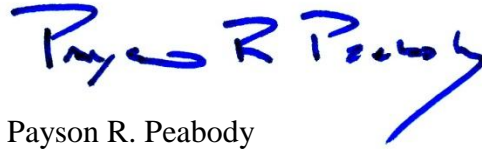
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Ladies and Gentlemen:

Thank you for taking the views of SIFMA members into account in drafting Notice 2014-33. Our members support the goals of FATCA, and SIFMA will endeavor to continue to serve as a resource for Treasury in this and other areas where Congress has mandated an important tax administration and compliance role for our industry. Although we expect soon to file other comments and recommendations regarding the Temporary and Proposed Regulations published on March 6th, and many of our members will face a challenge to meet the remaining FATCA and Chapter 3 and 61 deadlines, our members nevertheless are grateful that their strongly held views about the need for additional time to comply with FATCA were taken into account.

Please do not hesitate to contact me at (202) 962-7300 or ppeabody@sifma.org if you have any questions or if we can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Payson R Peabody". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Payson R. Peabody
Managing Director & Tax Counsel
Securities Industry and Financial Markets Association