



October 24, 2024

Mr. Andres Garcia
24 Revenue Service
Room 6526
111 Constitution Avenue, NW
Washington, DC 20224
Via email: pra.comments@irs.gov (OMB Control No. 1545-0047)
And express mail

Dear Mr. Garcia,
PKF O'Connor Davies is a top 25 National Accounting and Advisory Firm with a division dedicated to servicing Private Foundations. The firm is currently the accountants and/or tax providers for approximately 500 Private Foundations. The firm routinely presents training sessions on how to prepare Federal Form 990-PF via webinars and at conferences. Thomas Blaney, Practice Leader of the Private Foundation Practice, was a member of the "Panel on the Nonprofit Sector's 2006 Report to Congress – Form 990-PF Reform Advisory Committee."

We appreciate your consideration of our comments and recommendations and if you would like additional discussion with us, please contact Thomas Blaney at (646)-449-6310 or tblaney@pkfod.com.

Sincerely,

PKF O'Connor Davies, LLP

Attachment

Cc Ms. Martha Brinson, Internal Revenue Service (Martha.R.Brinson@irs.gov)
Mr. Thomas Blaney, CPA, CFE, Partner-in-Charge, Private Foundations & Philanthropy