



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

OFFICE OF  
CHIEF COUNSEL

September 4, 2002

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CONEX-147387-02  
CC:PSI:B8

[REDACTED]

[REDACTED]

Dear [REDACTED]:

I am responding to your inquiry dated August 22, 2002, on behalf of [REDACTED]. [REDACTED] wrote about a notice of proposed rulemaking on the definition of a highway vehicle for federal excise tax purposes.

This proposed rule was published in the Federal Register on June 6, 2002 (copy enclosed). Although we do not respond to individual comments during the rulemaking process we will consider [REDACTED] comment before we finalize the regulations.

I appreciate [REDACTED] comments. Thank you for forwarding his letter. If you have any questions, please contact me at (202) 622-3130.

Sincerely,

Associate Chief Counsel  
(Passthroughs and Special Industries)

By:  
Richard A. Kocak  
Chief, Branch 8

Enclosure