



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

OFFICE OF
CHIEF COUNSEL

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CONEX-148144-02
CC:PSI:B8

[REDACTED]

Attention: [REDACTED]

Dear [REDACTED]:

I am responding to your inquiry dated August 26, 2002, about a notice of proposed rulemaking on the definition of a highway vehicle for federal excise tax purposes. You asked that we extend the comment period.

I am pleased to tell you that on August 16, 2002, an extension of the comment period from September 4, 2002, to December 4, 2002, was announced in the Federal Register. 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