



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

OFFICE OF  
CHIEF COUNSEL

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CONEX-151132-02  
CC:PSI:8

[REDACTED]

Dear [REDACTED]

I am responding to your inquiry dated September 5, 2002, on behalf of several of your constituents who 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 your constituents' comments before we finalize the regulations.

I appreciate your constituents' comments. Thank you for forwarding their letters. As you requested, I am returning the enclosures and two copies of my response to you. If you have any questions, please contact me at [REDACTED]

Sincerely,

Associate Chief Counsel  
(Passthroughs and Special Industries)

By:  
Richard A. Kocak  
Chief, Branch 8

Enclosures (5)