



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

OFFICE OF  
CHIEF COUNSEL

October 11, 2002

Number: **INFO 2002-0226**  
Release Date: 12/31/2002  
UIL: 4051.02-00

CONEX 153790-02  
CC:PSI:8

[REDACTED]

Attention: [REDACTED]

Dear [REDACTED]:

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

This proposed rule appeared 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 his comments before we finalize the regulations.

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

Sincerely,

Heather C. Maloy  
Associate Chief Counsel  
(Passthroughs and Special Industries)

Enclosures (4)