



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

OFFICE OF  
CHIEF COUNSEL

October 21, 2002

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CONEX-152433-02  
CC:PSI:8

[REDACTED]

[REDACTED]

[REDACTED]

I am responding to your inquiry dated September 3, 2002, on behalf of your constituent, [REDACTED] 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 the enclosure 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 (4)