



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

OFFICE OF
CHIEF COUNSEL

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CONEX 155851-02
CC:PSI:8

[REDACTED]

Attention: [REDACTED]

Dear [REDACTED]:

I am responding to your inquiry dated September 11, 2002, on behalf of your constituent, [REDACTED]. Your constituent 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 your constituent's comments. Thank you for forwarding the letter. 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

Enclosure