



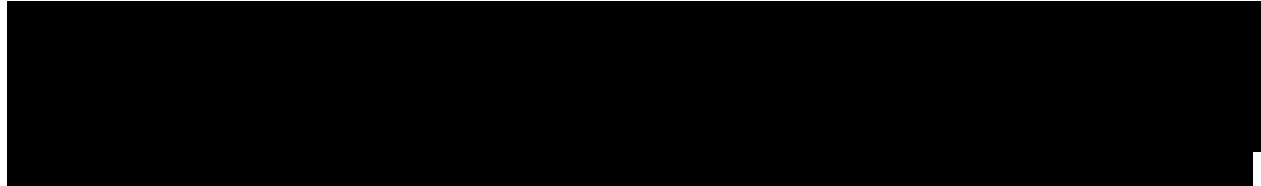
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

October 28, 2002

Number: **INFO 2002-0246**
Release Date: 12/31/2002
UIL: 9999.98-00

CONEX 154732-02
CC:PSI:8



Dear [REDACTED]

I am responding to your inquiry dated September 16, 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 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 constituent's comments before we finalize the regulations.

I appreciate your constituent's comments. Thank you for forwarding her letter. As you requested, I am responding directly to [REDACTED] and have enclosed a copy of that response. If you have any questions, please contact me at [REDACTED]

Sincerely,

Associate Chief Counsel
(Passthroughs and Special Industries)

By:

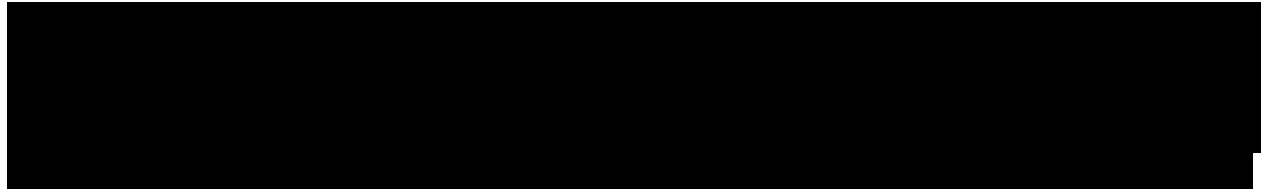
Richard A. Kocak
Chief, Branch 8

Enclosures (2)



OFFICE OF
CHIEF COUNSEL

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



Dear [REDACTED]:

I am responding to your letter to [REDACTED] 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 comments before we finalize the regulations.

I appreciate your comments. 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

Enclosure

cc: [REDACTED]

