



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

OFFICE OF
CHIEF COUNSEL

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CONEX 155803-02
CC:PSI:8

The Honorable [REDACTED]
United States Senate
Washington, D.C. 20515

Attention: [REDACTED]

Dear [REDACTED]:

I am responding to your inquiry dated September 18, 2002, on behalf of your constituents, [REDACTED]

[REDACTED]. Your constituents 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 their comments before we finalize the regulations.

I appreciate your constituents' comments. Thank you for forwarding their letters. If you have any questions, please contact me at [REDACTED] or [REDACTED] of my staff at [REDACTED]

Sincerely,

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

Enclosure