

**LARGE & MIDSIZE BUSINESS DIVISION (LMSB)
OFFICE OF TAX SHELTER ANALYSIS
DIRECTORY OF LEAD EXECUTIVES
Effective 6/1/2003**

| TRANSACTION | ISSUE CHAMPION | PHONE & EMAIL |
|--|--|--|
| Promoter Examinations (All investigations sanctioned by the LMSB Sec. 6700 Committee) | Paul DeNard Industry Director, FS | (212) 298-2130 Paul.D.DeNard@irs.gov |
| Notice 95-53, 1995-2, C.B.334 Lease Strip/Inflated Basis | Tom Wilson Industry Director, CMT | (510) 637-4600 Thomas.W.Wilson@irs.gov |
| Rev. Rul. 99-14, 1999-1 C.B.835 <i>Mod. & Superseded by Rev. Rul. 2002-69</i> LILO –Lease In Lease Out | Paul DeNard Industry Director, FS | (212) 298-2130 Paul.D.DeNard@irs.gov |
| Notice 2000-44, 2000-36 I.R.B.255 SON of BOSS | Bob Brazzil Industry Director, RFP Peggy Rule Area Director, SBSE | (630) 493-5900 Robert.Brazzil@irs.gov (510) 637-2700 Peggy.C.Rule@irs.gov |
| Notice 2001-16, 2001-09 I.R.B.730 Intermediary Transactions | Tom Wilson Industry Director, CMT | (510) 637-4600 Thomas.W.Wilson@irs.gov |
| Notice 2001-17, 2001-09 I.R.B.730 Contingent Liability | Bobby Scott Industry Director, NR | (713) 209-3704 Bobby.Scott@irs.gov |
| Notice 2001-45, 2001-33 I.R.B.129 302/318 Basis Shifting | Bob Brazzil Industry Director, RFP | (630) 493-5900 Robert.Brazzil@irs.gov |
| Notice 2002-21, 2002-14 I.R.B.730 CARDS–Custom Adjustable Rate Debt | Keith Jones Director, Field Specialists | (202) 283-8290 Keith.M.Jones@irs.gov |
| Notice 2002-35, 2002-21 I.R.B.992 Contingent Swaps | Tom Wilson Industry Director, CMT | (510) 637-4600 Thomas.W.Wilson@irs.gov |
| Notice 2002-46, 2002-29 I.R.B.117 § 401(k) Accelerator | Doug O’Donnell Director, Field Operations HMT | (202) 283-8332 Douglas.W.ODonnell@irs.gov |
| Notice 2002-50, 2002-28 I.R.B.98 Tiered Partnership Straddle | John Petrella Industry Director, HMT | (732) 452-8101 John.Petrella@irs.gov |
| Notice 2002-65, 2002-41 I.R.B.690 S Corp & Partnership Straddle | John Petrella Industry Director, HMT | (732) 452-8101 John.Petrella@irs.gov |
| Notice 2002-70, 2002-44 I.R.B.765 PORC-Producer Owned Reinsurance Co. | Jack Schroeder Dir. Field Operations, HMT | (313) 628-3660 Jack.L.Schroeder@irs.gov |
| Corporate Owned Life Insurance (Not a Listed Transaction) | John Petrella Industry Director, HMT | (732) 452-8101 John.Petrella@irs.gov |
| § 461(f) Contested Liabilities (Not a Listed Transaction) | Bobby Scott Industry Director, NR | (713) 209-3704 Bobby.Scott@irs.gov |
| Rev. Rul. 2003-6, 2003-3 I.R.B.286 Prohibited Alloc. of Securities in S Corp | Carol Gold Dir., Employee Plans, TEGE | (202) 283-9515 Carol.D.Gold@irs.gov |

