

**LARGE & MIDSIZE BUSINESS DIVISION (LMSB)
OFFICE OF TAX SHELTER ANALYSIS
DIRECTORY OF LEAD EXECUTIVES
January 14, 2003**

TRANSACTION	LEAD EXECUTIVE	PHONE & EMAIL
Promoter Examinations (All investigations sanctioned by the LMSB Sec. 6700 Committee)	John Petrella Industry Director, FS	(212) 298-2130 John.Petrella@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 & Superseded by Rev.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	John Petrella Industry Director, FS	(212) 298-2130 John.Petrella@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.E.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.E.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	Tom Smith Industry Director, HMT	(732) 452-8101 Tom.J.Smith@irs.gov
Notice 2002-50, 2002-28 I.R.B.98 Tiered Partnership Straddle	Tom Smith Industry Director, HMT	(732) 452-8101 Tom.J.Smith@irs.gov
Notice 2002-65, 2002-41 I.R.B.690 S Corp & Partnership Straddle	Tom Smith Industry Director, HMT	(732) 452-8101 Tom.J.Smith@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)	Tom Smith Industry Director, HMT	(732) 452-8101 Tom.J.Smith@irs.gov