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June 22, 2020

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Ms. Margaret Burow
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Submitted electronically at www.regulations.gov

Re: Treasury Notice 85 Fed. Reg. 27693 (5/11/20): Comments on Proposed Regulations on Income Tax Regulations (26 CFR part 1) under sections 67 and 642 of the Internal Revenue Code

Dear Ms. Burow,

I respectfully request a public hearing on the proposed regulations on Income Tax Regulations (26 CFR part 1) under sections 67 and 642 of the Internal Revenue Code, and request the opportunity to speak at the public hearing.

I will speak on behalf of The American College of Trust and Estate Counsel ("ACTEC") and have set forth below the topic I will address.

The proposed regulations add two new examples under § 1.642(h)-5(b). ACTEC believes that these examples are very helpful, but there are a few potential issues with Example 2, as proposed, which could be resolved with some minor modifications.

This topic is addressed in the enclosed Comments submitted by ACTEC.

Thank you for allowing me the opportunity to speak.

Sincerely,

Gregory V. Gadarian