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April 16, 2008

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Via U.S. Mail

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Attn: CC:PA:LPD:PR (REG-141901-05)
Room 5203
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Washington, D.C. 20044

RE: Comments of the American College of Trust and Estate Counsel
On Advance Notice of Proposed Rulemaking
Guidance on Qualified Tuition Programs Under Section 529

Dear Mr. Hurst:

I am the President of the American College of Trust and Estate Counsel (the "College"), a professional association of more than 2,600 lawyers from throughout the United States. Fellows of the College are elected to membership by their peers on the basis of professional reputation and ability in the fields of trusts, estates, and related areas of taxation and on the basis of having made substantial contributions to these fields through lecturing, writing, teaching, and bar activities.

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Your Advance Notice of Proposed Rulemaking regarding Guidance on Qualified Tuition Programs Under Section 529, published in Volume 73, No. 13, of the Federal Register on Friday, January 18, 2008, at page 3441 *et seq.*, requests comments by interested persons. Although the deadline for comments set forth in the Advance Notice was March 18, 2008, Mary Berman graciously granted the College an extension of time to submit comments until April 16, 2008.

Enclosed with this letter are the College's comments in response to the Advance Notice. Three Fellows of the College, former President Robert J. Rosepink, of Scottsdale, Arizona, Susan T. Bart, of Chicago, Illinois, and Diana S.C. Zeydel, of Miami, Florida, participated actively in the drafting of these comments. In addition, these comments have been reviewed and approved by the Executive Committee of the College, which acts as the College's governing body between meetings of the Board of Regents. The College hopes that the Service will consider carefully the many points addressed in these comments.

We welcome the opportunity to offer any additional assistance that might be desired.

Very truly yours,

W. Bjarne Johnson

Enclosure