



November 11, 2019

Mr. Charles P. Rettig
Commissioner of Internal Revenue
1111 Constitution Avenue, NW
Washington, DC 20224

Submitted electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-106282-18)

Re: Outline of Topics to Be Discussed at Public Hearing on Temporary and Proposed Regulations under Section 245A

Dear Sir:

On September 16, 2019, I submitted comments on behalf of one or more clients regarding the Temporary and Proposed Regulations under Section 245A. In those comments, I requested a public hearing and the opportunity to testify at that public hearing.

I now write to reaffirm my request to testify at the public hearing now planned for November 22, 2019 at 10:00 a.m. Below, I present an outline of the topics I plan to address at the hearing:

- I. Introduction of Speaker (1 minute).**
- II. Application of Temporary and Proposed Regulations under Section 245A to Integration Transactions (2 minutes).**
- III. Example of Impact of Temporary and Proposed Regulations on Legitimate Integration Transactions (3 minutes).**
- IV. ABA Section of Taxation Proposal to Change Definition of Extraordinary Disposition to Address Impact on Integration Transactions (2 minutes).**
- V. Endorsement of ABA Section of Taxation Proposal (1 minute).**
- VI. Conclusion (1 minute).**

I appreciate the opportunity to comment on and testify with respect to these temporary and proposed regulations.

Respectfully submitted,

/s/
Jeffrey E. Moeller