

# SECURITIES AND EXCHANGE COMMISSION

## FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

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### FILER

**DEFINED ASSET FUNDS MUNICIPAL INVT TR FD INTERM  
TERM SER 260**

CIK: **924352**

Type: **24F-2NT** | Act: **33** | File No.: **033-61615** | Film No.: **96513000**

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February 8, 1996

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Rule 24f-2 Notice for

Municipal Investment Trust Fund  
Intermediate Term Series- 260  
Defined Asset Funds  
CIK 924352  
Registration No. 33-61615  
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(i) The fiscal year for which this notice is filed: Fiscal year ended December 31, 1995.

(ii) The number or amount of securities of the same class or series which have been registered under the Securities act of 1933 other than pursuant to Rule 24f-2 but which were unsold at the beginning of the fiscal year: None.

(iii) The number or amount of securities registered during the fiscal year other than pursuant to Rule 24f-2: None.

(iv) The number or amount of securities sold during the fiscal year: \$19,116,414.83.

(v) The number or amount of securities sold during the fiscal year in reliance upon registration pursuant to Rule 24f-2: \$19,116,414.83.

By Merrill Lynch, Pierce, Fenner & Smith  
Incorporated, Agent for the Sponsors

By /s/ Ernest Fabio  
Vice-President

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\* Actual aggregate sale price for which securities were sold = \$19,116,414.83.

- Actual aggregate redemption or repurchase price of securities of the issuer redeemed or repurchased by the issuer =

\$5,191,960.32.

Sales in excess of redemption and repurchase = \$13,924,454.51.

Multiplied by \*.0 = \$4,801.54.

Davis Polk & Wardwell  
450 Lexington Avenue  
New York, New York 10017  
(212) 450-4000

February 8, 1996

Merrill Lynch, Pierce, Fenner &  
Smith Incorporated as Agent  
for the Sponsors of certain  
Unit Investment Trusts  
800 Scudders Mill Road  
Plainsboro, New Jersey 08536

Dear Sirs:

We have acted as special counsel for you and the other Sponsors of Municipal Investment Trust Fund, Intermediate Term Series- 260, Defined Asset Funds (the "Fund"), in connection with the issuance of units of fractional undivided interest in the Fund (the "Units") in accordance with the related Trust Indenture (the "Indenture") with the trustee. The accompanying Rule 24f-2 Notice (the "Notice") for the Fund makes definite in number the registration of Units sold in reliance upon the Rule during the fiscal period covered by the Notice. The Units covered by the Notice are hereinafter referred to as the "Registered Units".

We have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of such documents and instruments as we have deemed necessary or advisable for the purpose of this instrument.

Based upon the foregoing, we are of the opinion that the Registered Units, assuming due execution and delivery of any certificates evidencing the Registered Units by the Sponsors and the Trustee and assuming payment for all registered Units in accordance with the Indenture, have been legally issued and are fully-paid and non-assessable.

Very truly yours,

\$4,801.54 is the total amount of the wire transfer made on February 7, 1996 in payment of fees due for the Rule 24f-2 Notice filing listed herein.