



Congress of the United States
House of Representatives
Washington, DC 20515

November 23, 2010

The Honorable Douglas Shulman
Commissioner
Internal Revenue Service
10th Street and Pennsylvania Avenue, NW
Washington, DC 20004

Dear Commissioner Shulman:

As strong supporters of efforts to improve infant health by making it easier for nursing mothers to breastfeed, we were troubled to learn that the Internal Revenue Service ruled that breastfeeding does not provide enough health benefits to qualify as a medical care expense and, consequently, these expenses are not tax deductible and flexible health spending accounts cannot be used to pay for breast pumps and other breastfeeding supplies.

This decision by the IRS is at odds with the growing body of medical evidence showing that breastfeeding has proven health benefits for both mothers and babies. Extensive medical research has demonstrated that breast milk goes beyond nutrition and contains antibodies, anti-infective agents, and immunoglobulins that prevent disease. This is critically important since a newborn's immune system is not fully developed and cannot produce these immunological benefits, nor are they available through supplements or infant formulas.

Research studies show that children who are breastfed have decreased risk of asthma and other respiratory illnesses, bacterial and viral infections, ear infections, jaundice, leukemia, type 1 diabetes, obesity, among other ailments. According to a recent Harvard Medical School study, the United States could save \$13 billion annually in health-related costs and prevent 900 premature deaths among infants from respiratory illness and other infections if 90 percent of women breastfed exclusively for the first six months.


The American Academy of Pediatrics encourages mothers to breastfeed their infants for at least the first year of a child's life. However, one major barrier is the high cost of buying or renting a breast pump and related supplies. These tools are essential medical

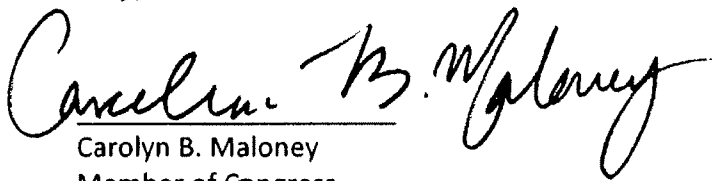
expenses that are vital to improved childhood health and should be tax-deductible and reimbursable through flexible health spending accounts.

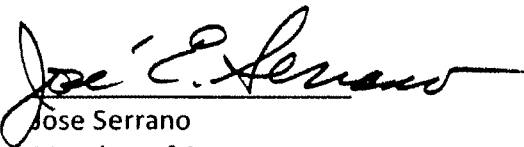
Based on these facts, we urge the Internal Revenue Service to reconsider its decision in this matter.

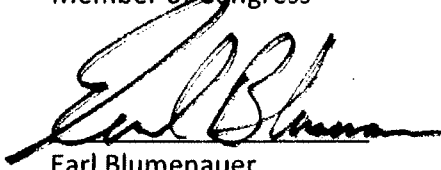
Thank you your consideration.

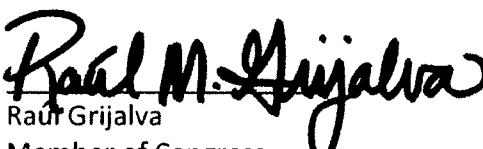
Sincerely,

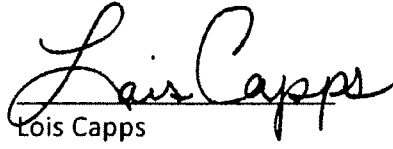

Sander M. Levin
Member of Congress



Carolyn B. Maloney
Member of Congress

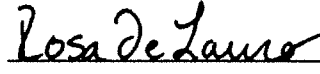

Jose Serrano
Member of Congress



Earl Blumenauer
Member of Congress


Raul Grijalva
Member of Congress

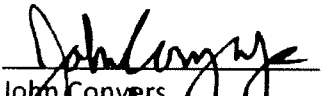

Lois Capps
Member of Congress

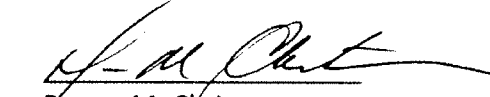

Sam Farr
Member of Congress

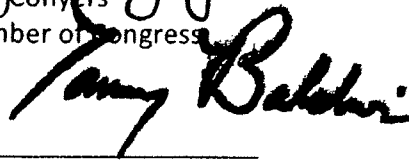

Rosa DeLauro
Member of Congress

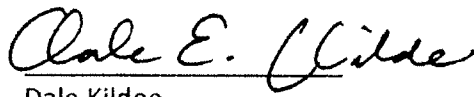

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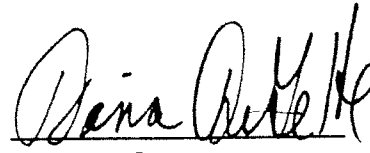
David Loebach
Member of Congress

Betty McCollum

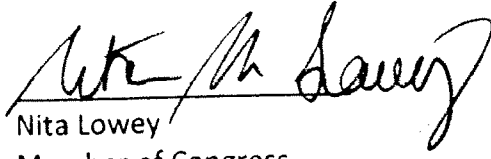
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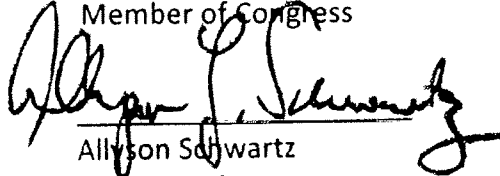
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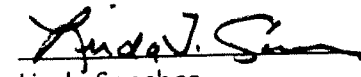
Diana DeGette
Member of Congress



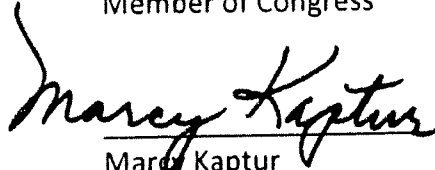
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