



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

November 23, 2010

The Honorable Douglas Shulman  
Commissioner  
Internal Revenue Service  
10<sup>th</sup> 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

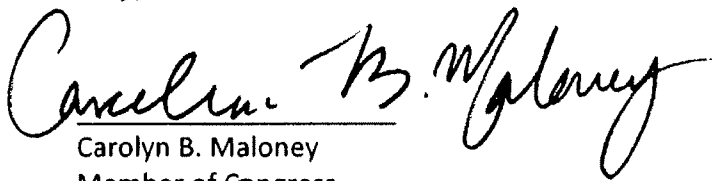
expenses that are vital to improved childhood health and should be tax-deductible and reimbursable through flexible health spending accounts.

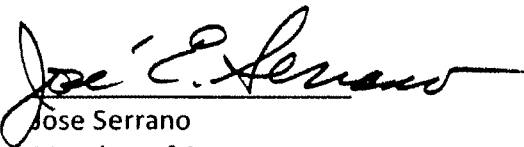
Based on these facts, we urge the Internal Revenue Service to reconsider its decision in this matter.

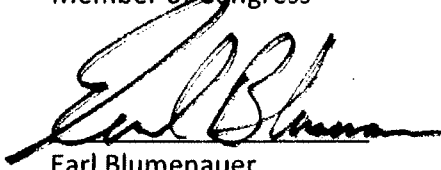
Thank you your consideration.

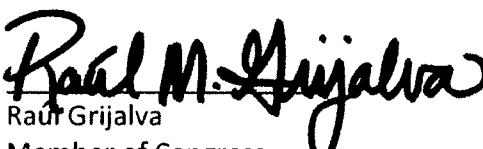
Sincerely,

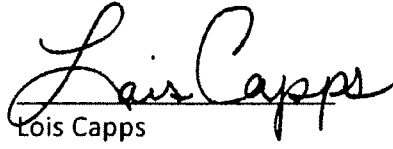
  
Sander M. Levin  
Member of Congress


  
Carolyn B. Maloney  
Member of Congress

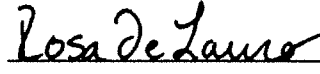
  
Jose Serrano  
Member of Congress


  
Earl Blumenauer  
Member of Congress

  
Raul Grijalva  
Member of Congress


  
Lois Capps  
Member of Congress

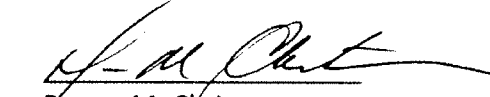
  
Sam Farr  
Member of Congress

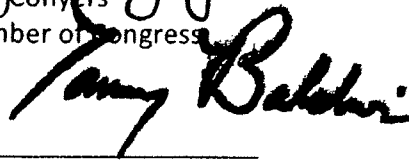
  
Rosa DeLauro  
Member of Congress

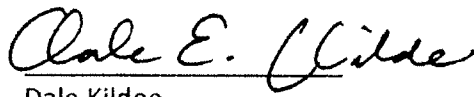
  
Gwen Moore  
Member of Congress

  
Barbara Lee  
Member of Congress

  
John Conyers  
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Donna M. Christensen  
Member of Congress

  
Tammy Baldwin  
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Rush Holt

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David Loebach

David Loebach  
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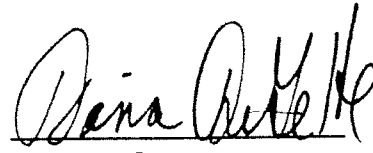
Betty McCollum

Betty McCollum  
Member of Congress



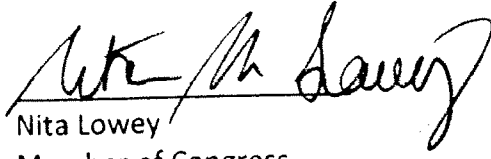
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Eddie Bernice Johnson  
Member of Congress



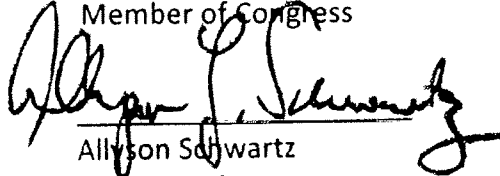
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Diana DeGette  
Member of Congress



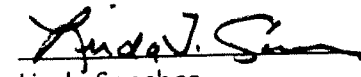
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Nita Lowey  
Member of Congress



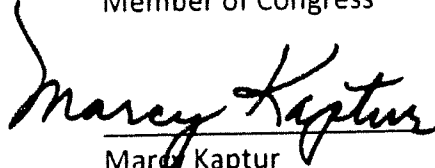
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Allison Schwartz  
Member of Congress




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Linda Sanchez  
Member of Congress



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Marcy Kaptur  
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Chellie Pingree  
Member of Congress