



February 10, 2003

**VIA FACSIMILE**

Mr. Stephen T. Miller  
Director, Exempt Organizations  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, DC 20224

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Re: Comments on Form 990

Dear Mr. Miller:

I am enclosing comments on Form 990 pursuant to Announcement 2002-87, 2002-39 I.R.B. 624, prepared by the Tax and Accounting Interest Group of the Health Law Section of the American Bar Association. Bonnie S. Brier and I exercised principal responsibility in preparing these comments. The comments were reviewed by, and suggestions regarding their text were made by, J.A. (Tony) Patterson, Jr., and Gregory Pemberton.

These comments represent the individual views of the members of the Tax and Accounting Interest Group of the ABA Health Law Section who prepared them. They do not represent the position of the American Bar Association or the Health Law Section. The views expressed should not be construed as representing the position of any government participant in the Section, its Council, or its Interest Group leadership.

Sincerely,

Frederick J. Gerhart  
Chair, Tax and Accounting Interest Group

cc w/encl.: David W. Jones, T:EO:RA

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