



**American Hospital  
Association**

Liberty Place, Suite 700  
325 Seventh Street, NW  
Washington, DC 20004-2802  
(202) 638-1100 Phone  
[www.aha.org](http://www.aha.org)

*By Hand Delivery and E-Mail*

November 27, 2006

Ms. Susan Brown  
Deputy Tax Legislative Counsel—Regulatory Affairs  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Ms. Lois G. Lerner  
Director, Exempt Organizations  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Ms. Brown and Ms. Lerner:

The American Hospital Association (AHA), on behalf of our nearly 5,000 hospital, health system and other health care organization members, and our 37,000 individual members, is pleased to share the enclosed report by Ernst & Young LLP (E&Y), “Community Benefit Information from Non-Profit Hospitals: Lessons Learned from the 2006 IRS Compliance Check Questionnaire.” The report is the result of our request that E&Y conduct an independent analysis of hospitals’ responses to the Compliance Check Questionnaires for Tax-Exempt Hospitals that the Internal Revenue Service issued to 544 hospitals in May and June of this year. The report highlights E&Y’s key findings, lessons learned and conclusions drawn. We hope it will prove useful as the Service conducts its own analysis of the hospitals’ responses.

We look forward to working with the Service as it moves forward on this and other initiatives involving tax-exempt hospitals. To that end, we would like to request a meeting at your earliest convenience to further discuss this report and how best to help the Service gather consistent and uniform information. To discuss such a meeting, or if you have any questions, please contact Melinda Hatton, vice president and chief Washington counsel, who can be reached at (202) 626-2336 or [mhatton@aha.org](mailto:mhatton@aha.org).

Sincerely,

Rick Pollack  
Executive Vice President

cc: Geoffrey Campbell, IRS

Enclosure

