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March 30, 2009

Mr. Douglas Shulman
Commissioner of Internal Revenue
Internal Revenue Service
1111 Constitution Avenue NW
Washington, D.C. 20224

Dear Commissioner Shulman,

The United States Lactation Consultant Association (USLCA) is the professional association for Lactation Consultants in the United States. Lactation Consultants are direct providers of lactation specific services to mothers and their children. As such we are uniquely qualified to address the necessity of breast pumps for breastfeeding mothers. Because of the need for these pumps, we urge you to consider revising the current Internal Revenue Service (IRS) policy to allow breast pumps and related equipment to be reimbursed under the Flexible Savings Accounts (FSAs)

There is substantial evidence of the importance of breastfeeding as a preventative healthcare measure. Individuals who are not breastfed are at higher risk to develop Type I and II diabetes, obesity, certain types of cancers, asthma and other respiratory illnesses, bacterial and viral infections, and allergies. The decreased risk of the development of these and other medical conditions should qualify breast pumps and breastfeeding related supplies as an eligible medical expense for FSAs.

The use of the breast pump is essential in several circumstances. These include, but are not limited to, the following:

- The establishment and/or maintenance of milk production due to the separation of the mother and infant
 - Premature or sick infant
 - Return of the mother to the workforce
 - Return of the mother to school
- The establishment and/or maintenance of milk production due to the infant's inability to feed directly from the breast for any one of a variety of reasons.
- The improvement of milk supply when needed.
- Facilitate the feeding of multiple babies
- Assist the mother in improving the shape of her nipples for the infant experiencing latch difficulties
- Relief of breast engorgement during lactogenesis or weaning.

The American Academy of Pediatrics recommends exclusive breastfeeding for at least 6 months and with the addition of foods for at least one year. The Academy of Breastfeeding Medicine recommends exclusive breastfeeding for six months and continued breastfeeding for one and up to 2 years or longer. Breast pumps for many women are essential to the achievement of their breastfeeding goals. Breast pumps are considered medical devices and are regulated by the Food and Drug Administration (FDA). When there is a medical indication for use of a breast pump, insurance will sometimes pay for a breast pump rental. Under current specifications, the cost of purchasing or renting a pump cannot be reimbursed under FSAs unless the mother or child suffers from a specific medical condition that prevents nursing. This policy leaves millions of mothers with breastfeeding problems, but not diagnosed with a medical condition, and working mothers, without the financial assistance to obtain a breast pump. Without the availability of a quality pump, these mothers may be forced to wean prematurely.

Please contact us if you need further information or we can be of assistance to you.

Sincerely,

A handwritten signature in black ink that reads "Glenda Dickerson". The signature is written in a cursive style.

Glenda Dickerson, RN, MS, IBCLC
President USLCA