



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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CONEX-149525-08

The Honorable Henry A. Waxman
U.S. House of Representatives
Washington, DC 20515

Attn:

Dear Mr. Waxman:

I am responding to your letter dated _____, on behalf of your constituent, _____ asked for an Internal Revenue Service determination that the cost of infant formula be deductible or otherwise eligible for reimbursement under flexible spending arrangements where the mother cannot breastfeed due to a medical condition.

On _____, we met with _____ and his counsel and discussed the proposal. We concluded that a private letter ruling would be the best vehicle for obtaining a determination. _____ indicated that he would file a request for a ruling in the near future. My office will review the ruling request thoroughly under the procedures of Revenue Procedure 2008-1, 2008-1 I.R.B. 1.

I hope this information is helpful. If you have any questions, please contact me at (_____) _____ or _____ or _____ at _____.

Sincerely,

George J. Blaine
Associate Chief Counsel
(Income Tax and Accounting)