

ONE HUNDRED THIRTEENTH CONGRESS
Congress of the United States
House of Representatives
COMMITTEE ON ENERGY AND COMMERCE
2125 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-6115
Majority (202) 225-2927
Minority (202) 225-3641

August 21, 2013

The Honorable Jack Lew
Secretary
U.S. Department of Treasury
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Dear Secretary Lew:

Pursuant to Rules X and XI of the United States House of Representatives, the Committee on Energy and Commerce is continuing its investigation of the decisions to delay requirements under the Patient Protection and Affordable Care Act (PPACA) related to health care coverage mandates applicable to employers with more than 50 employees and the verification processes to guarantee the proper use of taxpayer dollars.

We wrote to you on July 3, 2013, with questions about the decision to delay key PPACA requirements. Since then, we have received your July 9, 2013 response and held a hearing featuring as our sole witness Mark Iwry, senior advisor to the Secretary and Deputy Assistant Secretary for Retirement and Health Policy at the Department of the Treasury (Treasury). While we appreciate your quick response to our letter and your providing a witness for the hearing, both the testimony of Mr. Iwry and your July 9 letter failed to address several of the Committee's questions about Treasury's decision to delay the employer mandate. For example, representatives from both Treasury and the White House have stated publicly that the decision to delay the employer mandate was made after engaging in a dialogue with businesses. Our July 3 letter requested information on these meetings and discussions, and Treasury has yet to provide this information. Further, at our July 18 hearing, Mr. Iwry was not able to provide specific answers to our questions about the decision to delay the employer mandate, including the record before Treasury that convinced the department that a one-year delay was appropriate, which departments reviewed the decision, Treasury's statutory or constitutional authority to act, and whether Treasury also considered a delay of the individual mandate. Finally, we have yet to receive an answer to the questions for the record we submitted to Mr. Iwry on August 2, 2013.

In order to better understand the decision of the Department of the Treasury to delay the PPACA's requirements for employers, and in order to obtain the information requested by

Members of the Subcommittee on Oversight and Investigations during the July 18 hearing, we ask that you provide the following information and documents no later than September 6, 2013:

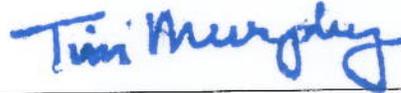
1. All memoranda or analyses of the constitutional or statutory authority of Treasury to delay the PPACA requirements that were considered or relied upon by Treasury when deciding to delay the PPACA's employer reporting and penalty requirements.
2. All memoranda or analyses relating or referring to the costs or burdens of the PPACA's requirements on employers with more than 50 employees or impacts of delaying these requirements to 2015 that were considered or relied upon by Treasury when deciding to delay the PPACA's employer reporting and penalty requirements.
3. All memoranda or analyses referring or relating to the costs or penalties for individuals under the PPACA that have been prepared for or by Treasury.
4. Please identify the federal departments, agencies, and offices that were consulted, informed, or contacted about Treasury's decision to delay the PPACA's employer reporting and penalty requirements, including but not limited to the Department of Health and Human Services (HHS) and the Executive Office of the President (EOP). In addition, please identify the officials or staff who were consulted at those departments, agencies, and offices, and the dates they were first informed.
5. All documents exchanged between or among Treasury, HHS, and the EOP referring or relating to a delay of the PPACA's employer reporting and penalty requirements and, specifically, feedback or analysis provided by HHS or the EOP to Treasury.

Instructions for responding to the Committee's document request are included as an attachment to this letter. Thank you for your prompt attention to this matter. If you have questions or wish to discuss your responses or production, please contact Karen Christian or Sean Hayes with Committee Staff at (202) 225-2927.

Sincerely,



Fred Upton
Chairman



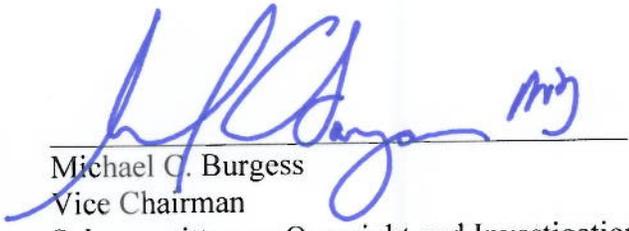
Tim Murphy
Chairman
Subcommittee on Oversight and Investigations



Joseph R. Pitts
Chairman
Subcommittee on Health



Marsha Blackburn
Vice Chairman



Michael C. Burgess
Vice Chairman
Subcommittee on Oversight and Investigations

cc: The Honorable Henry Waxman, Ranking Member

The Honorable Diana DeGette, Ranking Member
Subcommittee on Oversight and Investigations