

**Congress of the United States**  
Washington, DC 20515

December 2, 2015

The Honorable Jacob Lew  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, DC 20220

Dear Secretary Lew,

Pursuant to Rules X and XI of the U.S. House of Representatives, the Committee on Energy and Commerce and the Committee on Ways and Means are continuing to conduct oversight of the Patient Protection and Affordable Care Act (“PPACA”), including the Act’s cost-sharing reduction (“CSR”) program.

The Committees first wrote to you requesting documents and information about the CSR program, including payments to insurers, on February 3, 2015, and reiterated the request for documents on July 7, 2015. To date, the Department has not provided any documents in response to our request. Given the importance of this inquiry, we are disappointed that the Department has not cooperated with the Committees’ oversight requests for information and reject the Department’s rationales for its non-responsiveness. The ongoing litigation is not a valid basis for refusing to respond to legitimate congressional oversight requests and does not in any way deprive the Committees of their respective oversight authorities and obligations.

The Committees seek to fully understand the facts that led to the administration’s initial request for an annual appropriation to fund the CSR program payments to insurers, and the administration’s subsequent actions, after Congress had rejected the appropriation request, to nevertheless pay insurers with funds from the permanent appropriation for tax refunds and credits. Congress has a constitutionally-based responsibility to oversee all aspects of the administration’s actions related to the CSR program. To that end, please make the following individuals available for a transcribed interview with staff of the Committees no later than December 16, 2015:

Robin Canady, Chief Financial Officer, Internal Revenue Service

Sarah Hall Ingram, former Director of Services and Enforcement, Affordable Care Act Office, Internal Revenue Service

Gregory Kane, Deputy Chief Financial Officer, Internal Revenue Service

William Wilkins, Chief Counsel, Internal Revenue Service

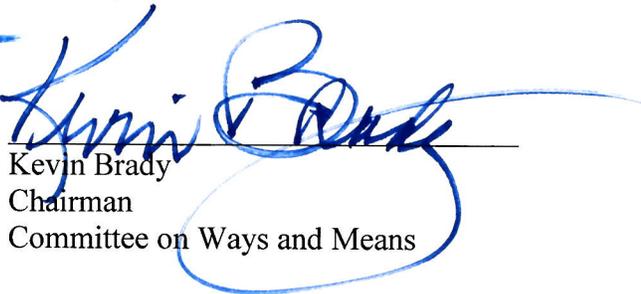
If the Department fails to timely respond or schedule the requested interviews, the Committees will have no choice but to resort to compelled process. If you have any questions, please contact Charles Ingebretson with Committee on Energy and Commerce staff at (202) 225-2927 or Amanda Neely with Committee on Ways and Means staff at (202) 225-3783.

Sincerely,



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Fred Upton  
Chairman  
Committee on Energy and Commerce



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Kevin Brady  
Chairman  
Committee on Ways and Means

cc: The Honorable Frank Pallone, Ranking Member, Committee on Energy and Commerce  
The Honorable Sander Levin, Ranking Member, Committee on Ways and Means