

February 22, 2005

The Honorable Philip S. English
U.S. House of Representatives
1410 Longworth House Office Building
Washington, DC 20515

Dear Representative English:

The undersigned organizations representing health care providers, health professions, education institutions, and health benefit providers, enthusiastically support your introduction of legislation in the 109th Congress similar to the Higher Education Affordability and Equity Act of 2003 (H.R. 3412).

Among the important things H.R. 3412 proposed to do was to significantly improve current law by expanding the Student Loan Interest Deduction to allow borrowers to deduct the full amount of interest on their student loan and increase the income eligibility to claim the deduction to \$100,000 for taxpayers filing singly and \$200,000 for taxpayers filing jointly. Additionally, your bill excluded amounts received as part of a scholarship, fellowship or grant from taxable income if used for qualified higher education expenses for undergraduate and graduate recipients.

You are a stalwart leader on education tax issues and we pledge to work with you to pass legislation similar to H.R. 3412 this year. Your proposal will help students pay for their college education and enable health care providers fulfill their dreams of practicing their professions to benefit all Americans.

On behalf of the following organizations:

Academy of General Dentistry
American Academy of Oral and Maxillofacial Pathology
American Academy of Oral and Maxillofacial Radiology
American Academy of Pediatric Dentistry
American Academy of Periodontology
American Association of Colleges of Nursing
American Association of Colleges of Osteopathic Medicine
American Association of Colleges of Podiatric Medicine
American Association of Colleges of Pharmacy
American Association of Oral and Maxillofacial Surgeons
American Association of Public Health Dentistry
American College of Osteopathic Family Physicians
American Dental Association
American Dental Education Association
American Dental Hygienists' Association

American Medical Student Association
American Optometric Association
American Osteopathic Association
American Psychological Association
American Student Dental Association
Association of Academic Health Centers
Association of American Medical Colleges
Association of American Veterinary Medical Colleges
Association of Chiropractic Colleges
Association of Clinicians for the Underserved
American Podiatric Medical Association
Association of Schools and Colleges of Optometry
Association of Schools of the Allied Health Professions
North Carolina Oral Health Section, Division of Public Health
Special Care Dentistry