

August 1, 2002

Mr. Steven T. Miller  
Director, Exempt Organizations  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224

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Re: Draft Rev. Rul. on Ancillary Joint Ventures

Dear Mr. Miller:

I am enclosing a proposed revenue ruling on ancillary joint ventures prepared by the Tax and Accounting Interest Group of the Health Law Section of the American Bar Association. David M. Flynn and I exercised principal responsibility in preparing the draft. Substantive contributions were made by Bonnie S. Brier, Bernadette Broccolo, Michael A. Clark, and Douglas M. Mancino. The draft revenue ruling was reviewed by J.A. Patterson, Jr. and Gregory L. Pemberton.

The draft revenue ruling and the comments it reflects are the individual views of the members of the Tax and Accounting Interest Group who prepared them. They do not represent the position of the American Bar Association or the Health Law Section. The views expressed should not be construed as representing the position of any government participant in the Section, its Council, or its Interest Group leadership.

Sincerely,

Frederick J. Gerhart  
Chair, Tax and Accounting Interest Group

Enclosure

FJG/bs

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