

December 28, 2018

The Honorable Steven Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable Alexander Acosta
Secretary
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

The Honorable Alex Azar
Secretary
U.S. Department of Health & Human Services
200 Independence Avenue, SW
Washington, D.C. 20201

RE: REG-136724-17
Submitted via www.regulations.gov

Dear Secretaries Mnuchin, Acosta and Azar:

On behalf of the undersigned businesses and national trade associations and organizations representing millions of American workers and their families, we welcome the opportunity to comment on the notice of proposed rulemaking (NPRM) entitled Health Reimbursement Arrangements and Other Account-Based Group Health Plans (REG-136724-17) issued by the U.S. Departments of the Treasury, Labor, and Health and Human Services. We write to support the proposed rule. Employers and employees should be provided additional flexibility to deal with rising medical costs, which the proposal will help accomplish. We encourage you to issue

their part-time employees prior to the AC