

April 20, 2007

The Honorable Philip S. English  
United States House of Representatives  
2332 Rayburn House Office Building  
Washington, DC 20515

Dear Representative English:

The 17 undersigned organizations representing academic dentistry and the dental profession write to enthusiastically support your introduction of H.R. 1407, the Higher Education Affordability and Equity Act of 2007 to expand the Student Loan Interest Deduction. Please accept our strongest endorsement for this critical legislation and our commitment to provide sustained assistance as you move forward.

Current law restricts the amount of interest borrowers may deduct and severely limits the ability of middle income earners to qualify for the deduction. By eliminating the interest ceiling and expanding the income phase-out many more individuals that had to rely on student loans to pay for their education will be able to realize the benefit of this important provision in the U.S. tax code. Also, your bill would assist thousands of students who accept scholarships through programs offered by the National Health Service Corps and the Armed Forces by making the programs eligible for tax-free treatment.

Thank you again for offering such an important proposal at the outset of the legislative session. If we can offer any assistance, through testimony or other means, please do not hesitate to contact us.

Sincerely,  
Academy of General Dentistry  
American Academy of Oral and Maxillofacial Radiology  
American Academy of Pediatric Dentistry  
American Academy of Periodontology  
American Association for Dental Research  
American Association of Endodontists  
American Association of Oral and Maxillofacial Surgeons  
American Association of Orthodontists  
American Association of Public Health Dentistry  
American College of Prosthodontists  
American Dental Association  
American Dental Education Association  
American Dental Hygienists Association  
American Student Dental Association  
Hispanic Dental Association  
National Dental Association  
Special Care Dentistry Association

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