

**STATEMENT OF
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OF THE
DISABLED AMERICAN VETERANS
BEFORE THE
COMMITTEE ON VETERANS' AFFAIRS
UNITED STATES HOUSE OF REPRESENTATIVES
FEBRUARY 4, 2004**

MR. CHAIRMAN AND MEMBERS OF THE COMMITTEE:

I appreciate the opportunity to appear before you on behalf of the 1.5 million members of the Disabled American Veterans (DAV) and its Auxiliary, and as one of the four partners of *The Independent Budget* (IB), to present our assessment of the President's fiscal year (FY) 2005 budget for veterans' programs and to provide our own alternative recommendations for resources and program improvements. Consistent with the division of responsibilities among the four IB coauthors, I will focus primarily on the benefit programs, the administrative expenses of the Veterans Benefits Administration (VBA), and the Court of Appeals for Veterans Claims.

Within the ultimate goal of providing the special assistance and services to veterans that our Nation has determined appropriate in return for their service and its impact upon them, are numerous goals to make beneficial adjustments and improvements. Because improvements are always possible, and always necessary, our work is inherently open-ended and ongoing. Unavoidably, most of what we can accomplish for veterans during the year depends upon the decisions you and your colleagues make on the budget for veterans' programs. In many ways, this hearing on the budget begins the process of laying the foundation for all else we do during the months ahead. However, what we do is not constrained or dictated by the Presidents' budget recommendations. Surely, there are substantial differences between the President's agenda and the common goals of this Committee and veterans' advocates. As is often observed, the President's budget is only the starting place, or reference document, from which to proceed on formulation of the real budget.

Consistent with recent years, the President's budget submission for FY 2005 contains few legislative recommendations to improve, expand, or add new benefits for veterans. The President's budget recommends a cost-of-living adjustment (COLA) for compensation based on a projected 1.3% increase in the cost of living. The IB also recommends a compensation COLA to keep its value even with increases in the cost of living. However, to maintain the value of compensation in relation to the cost of living, the IB urges Congress to discontinue the practice of rounding down the COLA to the nearest whole dollar. While the loss of value of compensation against rises in the cost of living may be insubstantial over the period of a year, rounding down for many years in succession will have a compounding effect and will substantially erode the value of the already modest rates of compensation.

Again this year, the President's budget seeks legislation to deny compensation to a group of disabled veterans who suffer greatly from their service-connected disabilities. These are veterans who are so distressed by symptoms of posttraumatic stress disorder (PTSD) and other mental disorders, for example, that they self-medicate with alcohol to escape the agony, and develop secondary disability as a result. With VA's unlawful prohibition of service connection for these secondary disabilities having been struck down by a Federal appellate court, VA now asks Congress to enact legislation for this purpose. We find this effort by the Federal agency established to assist veterans no less inappropriate and no less objectionable than we did last year, and we oppose it no less strenuously. We urge Congress to send VA and the Administration another resounding "no" in response to this request for unjust action.

The only thing worse than the Administration's repeated attempts to whittle away veterans' benefits is its outright attempt to take away big chunks of them. In the IB, we take a strong position against one such serious and immediate threat to disabled veterans, who depend on compensation to make up for the effects of service-connected disabilities. During last year's deliberations on the FY 2004 defense authorization bill, the Administration and House leadership devised a scheme to greatly reduce Government obligations to compensate disabled veterans for service-incurred disabilities. Essentially, under their scheme, veterans who suffered injuries and contracted diseases in military service under circumstances other than during and in connection with the direct performance of functions of their particular military occupations would not be compensated. For example injuries occurring during mealtimes, or in a military barracks, would not qualify for service connection. A servicemember who contracted a tropical disease while serving in a Third World country would not be eligible for service connection of the disability unless he or she could prove that the infection with the disease organism occurred while performing his or her regular military duties as opposed to mealtimes and off duty hours. VA projected that approximately two-thirds of the disabled veterans who now are entitled to disability compensation would not have been eligible under this new scheme. Current law does not base entitlement upon such unreasonable, problematic distinctions between disabilities due to direct performance of military duties and disabilities incurred during other activities incident to military service. It is self-evident that current standards governing service-connected status for veterans' disabilities and deaths are equitable, practical, sound, and time-tested. We urge Congress to reject any revision of this standard for the purpose of permitting the Government to coldly and expediently avoid its responsibilities for the human costs of war and national defense.

To improve the compensation program, the IB makes three other recommendations for legislation:

- to exclude compensation as countable income for Federal programs
- to repeal the prohibition of service connection for disabilities related to tobacco use
- to repeal delayed effective dates for payment of increased compensation based on temporary total disability

For the pension program, the President's budget seeks legislation to make awards of death pension effective the first day of the month in which death occurred if the claim is filed

within 1 year of the date of death. Prior amendments reduced this period from 1 year to 45 days. The IB has no recommendation on this issue, but it would liberalize the program for needy widows of wartime veterans, and in the process, restore uniformity to effective date provisions and thus restore uniformity to the administration of the compensation and pension programs.

In addition to compensation for the loss in earning potential and other effects of functional loss from disability, Congress has provided special assistance for veterans who suffer from service-connected disabilities that interfere with such things as mobility in the home and in other basic activities of daily living. These special benefits include grants for housing and automobiles with special adaptations. To remain effective for their purposes, these benefits must be adjusted for increases in the cost of living and to address other needed improvements. The IB therefore includes recommendations for legislation:

- to increase the amount of the grants for specially adapted housing and to provide for automatic annual adjustments for increased costs
- to provide a grant for adaptations to a home that replaces the first specially adapted home
- to increase the amount of the automobile grant and to provide for automatic annual adjustments for increased costs

The President's budget includes proposals for legislation to make three "technical amendments" to educational benefits programs. These amendments appear to have minimal budgetary impact and impact on beneficiaries. The IB has no position on them. To improve the education programs the IB recommends the following legislation:

- to expand Montgomery GI Bill eligibility to persons who, but for service on or before June 30, 1985, would be eligible for education benefits under this program
- to authorize refund of contributions to veterans who become ineligible for the Montgomery GI Bill by reason of discharges characterized as "general" or "under honorable conditions"

In yet another unwarranted move to reduce the benefits Congress has made available to veterans, the President's budget proposes legislation to limit veterans to a one-time home loan guaranty. With the typical changes in family size and economic status, come changes in housing needs. In today's mobile society, families also move to new communities to follow greater opportunities. The ability of veterans, who are in good standing with VA's home loan guaranty program, to obtain loans for these replacement homes benefits them in the same way the first loan benefited them and is of no undue burden upon the Government. The IB urges you to reject this recommendation. For improvement in the home loan program for veterans, we recommend legislation:

- to increase the maximum VA home loan guaranty and provide for automatic annual indexing to 90% of the Federal Housing Administration-Federal Home Loan

Mortgage Corporation loan ceiling

- to repeal funding fees imposed upon certain VA home loan guaranties

For the insurance programs, the President's budget proposes legislation for technical amendments "to clarify certain points such as defining an insurable dependent, terms of coverage and premiums." According to the budget, these changes require no additional funds. Without more specifics, we have no position at this time. For substantive improvements to the insurance programs, the IB recommends legislation:

- to exempt the dividends and proceeds from and cash value of VA life insurance policies from consideration in determining entitlement under other Federal programs
- to authorize VA to use modern mortality tables instead of 1941 mortality tables to determine life expectancy for purposes of computing premiums for Service-Disabled Veterans' Insurance
- to increase the maximum protection available under the base policy of Service-Disabled Veterans' Insurance from \$10,000 to \$50,000
- to increase the maximum coverage under Veterans' Mortgage Life Insurance from \$90,000 to \$150,000

Despite clear and emphatic language in the law to protect veterans' disability compensation and other benefits from diversion to third parties who have no right to such benefits, the courts have simply interpreted the law to permit what it unquestionably prohibits. As a result, veterans' benefits have become an easy target for former spouses seeking alimony. The courts show little reverence for the principle that veterans' benefits were created for veterans and little regard for congressional intent that a veteran, and not someone else, should be compensated for the effects of his or her disability. Courts seem to have no hesitation in ordering disabled veterans to pay part of their disability compensation to able-bodied former spouses. This situation is appalling. Existing law provides that veterans' benefits "shall not be liable to attachment, levy, or seizure by or under any legal or equitable process, whatever, either before or after receipt by the beneficiary." The IB recommends legislation to reinforce existing law so there can be no doubt that it means what it says. Congress acted last year to clarify the prohibition against assignment of veterans' benefits to third parties, and we ask that you act this year to ensure enforcement of the prohibition against court-ordered awards to third parties.

Although not under the jurisdiction of this Committee, we also call for legislation to remove, for all service-connected disabled military longevity retirees, the offset between their military retired pay and disability compensation. As you know, the legislation enacted near the end of the last session of Congress provides for removal of this inequitable offset for some disabled veterans. In so doing, it left the injustice in place for many other veterans. We also

recommend legislation to extend the 3-year limitation on recovery taxes withheld from disability severance pay and military retired pay later determined to be exempt from taxable income.

The benefit programs Congress carefully and thoughtfully designed to assist veterans with their special needs are effective for their intended purposes only to the extent the benefits are delivered to entitled beneficiaries that seek them when they need them. In recent years, VA has failed to perform satisfactorily in both respects. Inadequate resources combined with inexperienced adjudicators and institutional emphasis on production rather than quality resulted in high error rates, improperly denied benefits, necessity to rework cases, and protracted delays in the payment of benefits to entitled veterans. Congress has taken some steps to provide more resources, and VA has taken steps to improve performance. The factors that led to the problems have not been completely corrected, however, and the dangers of VA again losing ground against case backlogs still lurk. Our recommendations in the IB address primarily these areas of concern. The President's budget submission has merged administrative expenses with the direct costs of benefit payments to veterans. In the IB, we have continued to cover the administrative expenses and related efficiency recommendations separately, as they were previously included under the General Operating Expenses (GOE) account.

We are extremely concerned about the inadequate resources requested for VBA in the President's budget. At a time when the United States has just fought a major war and has our troops involved in hostilities around the world, at a time when disabled and other veterans will likely be separating from military service in increased numbers, and at a time when demand for veterans' benefits will increase, the President's budget proposes major reductions in resources for the delivery of benefits and services to veterans. For VBA, the President's budget requests 829 fewer full-time employees (FTE) for FY 2005 than authorized at the end of the last fiscal year, FY 2003. The request is 540 FTE below the FY 2004 level. Every benefit line except Insurance Service would lose employees under the President's budget. We do not see how VBA can achieve enough productivity improvements to offset such a substantial loss of resources. The President's budget would also substantially scale back investments in ongoing programs to modernize VBA's essential information technology improvements. These two proposed reductions strike the core of the veterans' benefits delivery system. Below, I will discuss these areas individually in comparison with our requests.

In the IB section on GOE, we make two recommendations that apply to all of VBA's benefit lines, but particularly to its Compensation and Pension Service (C&P). We recommend that VBA's program directors be given line authority over their field employees who process and decide benefit claims, and we recommend that VA improve its regulations. Both of these recommendations call on VA to make institutional changes to improve services to veterans. They do not seek legislation, but may be of interest to the Committee in its oversight role.

Under VBA's current management structure, its program directors have no managerial authority over field office employees. For example, although adherence to VA policy, the laws of Congress, and quality standards are essential for VA to bring its compensation and pension claims processing up to acceptable levels of accuracy and efficiency, the C&P Director has no authority to enforce policies and performance standards in his own Service. The National Academy of Public Administration (NAPA), in a study of VBA, concluded that the program

directors' lack of influence over their field office employees greatly hampers efforts to implement reforms and institute real accountability.

In addition to carefully crafting the benefit programs to meet veterans' needs, Congress carefully designed the benefits delivery system to work for veterans, not against them. By congressional design, this benevolent system is intended to be informal and to serve the veteran, not the Government. However, from our experience over the last several years, we have seen VA's regulations become more self-serving and arbitrary. We have found it necessary to ask Congress to enact legislation to override VA regulations that were inconsistent with congressional intent. We have therefore recommended that Congress scrutinize VA's rulemaking more closely as a part of its oversight role, and that Congress enact special controls on VA rulemaking if necessary.

For improvements in compensation and pension claims processing, we have directed another recommendation to VA for reforms by focusing more of its efforts on correcting the root causes for quality problems and consequent timeliness problems. For C&P Service, we have also made three recommendations to Congress pertaining to the personnel and information technology resources that are necessary for VA to continue to improve performance and meet its workload demands.

We recommend in the IB that C&P Service be authorized 7,757 FTE for FY 2005. VA had projected that its workload would allow it to draw down its FTE in FY 2005 by approximately 268 below its staffing level of 7,757 FTE at the end of FY 2003. However, those projections did not take into account an additional 391,000 claims and an additional 52,869 appellate caseload over the next 5 years VA now expects incident to legislation that expanded eligibility for Combat Related Special Compensation and authorized concurrent receipt of military retired pay and disability compensation for veterans with service-connected disabilities rated 50% or higher in degree. In addition, VA projects that it will have to rework approximately 48,000 claims to meet the requirements of a court decision that invalidated VA procedures that placed unlawful requirements upon veterans. Though most of that work should be done during FY 2004, it will likely delay work on some of C&P's inventory and carry some extra caseload over into FY 2005. This additional workload requires that VA have approximately the same direct program staffing levels for FY 2005 that it had at the end of FY 2003. The IB therefore recommends that Congress authorize 7,757 direct program FTE for C&P Service in FY 2005. The President's budget proposes 7,270 FTE, or 487 fewer direct program FTE for C&P Service in FY 2005 than in FY 2003. In addition, the President's budget requests 185 fewer FTE for management direction and support and information technology in C&P Service for FY 2005 than it had in FY 2003.

Just as VA must have sufficient staffing to match its compensation and pension claims workload, it must continue to have efficient procedures and technology for processing claims and related information. To aid in accuracy and uniformity in claims adjudication, and to achieve the greater efficiencies of modern information technology, VA began its Compensation and Pension Evaluation Redesign (CAPER) initiative during 2001. To determine and implement its optimum performance in record development, disability examinations, and claims decisions, VA is undertaking a review of its claims process with the goal of developing and deploying an

integrated electronic format to aid in uniform and correct application of procedures and substantive rules and to allow for the electronic transmission of data from its source into the claims database. VA now hopes to have this system fully in place by September 2006. To achieve that goal, VA needs approximately \$3.5 million in FY 2005 to continue development of this system, and the IB recommends that Congress provide this essential funding to VA. The President's budget requests only \$2.7 million for this initiative.

Another aspect of systems modernization is the use of electronic files to replace manual paper transfer and storage of claims records. With the necessary imaging and other equipment, VA can acquire, store, and process claims data much more timely and efficiently, reducing task times and staffing needs. VA's project, known as "Virtual VA," has been deployed at VA's Pension Maintenance Centers and is undergoing evaluation and assessment based on experience at these three sites. With eventual full implementation, all VBA regional offices will have document imaging capabilities, and VA medical centers will have electronic access to veterans' claims folders for review in connection with disability examinations ordered by claims adjudicators. Accordingly, the IB recommends that Congress provide VA the \$8 million it needs in FY 2005 to continue document preparation and scanning at the Pension Maintenance Centers and to continue development of the system for application nationwide. The President's budget requests only \$1.6 million for Virtual VA.

As with C&P Service, VBA's Vocational Rehabilitation and Employment Service (VR&E) faces major challenges in meeting its responsibilities to disabled veterans under circumstances of heavy workloads and limited resources. The impact of the worldwide war on terrorism, hazardous duty in other locations around the world, and major combat operations in Iraq and Afghanistan, will undoubtedly be felt by VR&E when these veterans begin pouring into the system with the need for rehabilitation training and employment suitable to their service-connected disabilities. To sustain current levels of performance with its projected workload, VR&E needs to retain the staffing strength that it had at the end of FY 2003. In addition, the VA Secretary's VR&E Task Team has made a number of recommendations to improve vocational rehabilitation and employment services for veterans. It is projected that approximately 200 additional FTE will be needed to implement these substantial reforms in the programs, organization, and work processes of the VR&E program. At the end of FY 2003, VR&E direct program staffing was 931 FTE. The IB therefore recommends that Congress authorize 1,131 direct program FTE for VR&E in FY 2005, an increase of 200 above the FY 2003 level. The President's budget requests only 876 FTE for FY 2005, and seeks 21 fewer FTE for management direction and support and information technology than VR&E had in FY 2003.

Similarly, VBA's Education Service expects some increase in its workload, due to legislation last year that expanded coverage of the program to cover additional types of training. VA is striving to provide more timely and efficient service to claimants seeking education benefits. Education Service reports gains in these areas during FY 2003. To continue on the course of improvement and to meet the added workload projected, Education Service must at least maintain its FY 2003 staffing level. In FY 2003, Education Service had 708 direct program FTE, and the IB recommends that Congress authorize 708 FTE for Education Service in FY 2005. Here again, we question the President's request of fewer FTE for management direction

and support and information technology. The FY 2005 request is 7 FTE below the FY 2003 staffing level.

Because the United States Court of Appeals for Veterans Claims is not a part of the VA or executive branch, its funding is not included under the budget for veterans' benefits and services. The Court is nonetheless an integral part of the system of benefits for veterans, and this Committee does, of course, have oversight responsibilities and jurisdiction over any authorizing legislation pertaining to the Court and its functioning. Additionally, the United States Court of Appeals for the Federal Circuit has jurisdiction to hear appeals from decisions of the Court of Appeals for Veterans Claims, and, here again, this Committee has jurisdiction over laws that govern review of these appeals in the Federal Circuit. For this area of great importance to veterans, the IB includes several recommendations.

In previous years, we have recommended in the IB that Congress amend the standard under which the Court of Appeals for Veterans Claims reviews the propriety of factual findings by VA's administrative appellate board, the Board of Veterans' Appeals (BVA). Under the "clearly erroneous" standard, the Court was essentially upholding any finding of fact against a VA claimant that had some "plausible basis" in the record although the law mandates that VA decide a factual question in a claimant's favor unless the evidence against the claim outweighs the evidence supporting it. This mandate in law is known as the "benefit-of-the-doubt" rule. This rule is based on the time-honored principle that we owe veterans greater considerations than ordinary citizens litigating in court or seeking government assistance from other agencies and that a veteran claiming benefits is therefore entitled to the benefit of the doubt when the evidence neither proves nor disproves his or her claim. With the Court upholding adverse factual findings for which there is merely some plausible basis, BVA was completely free to ignore the law and deny a claim for VA benefits even though the supporting evidence was much stronger than, or at least as strong as, the evidence against it. The Court was turning a blind eye to erroneous and unjust denials of meritorious claims, making the benefit-of-the-doubt rule unenforceable and meaningful only to the extent VA chose to observe it. Appeals to the Court often follow from arbitrary decisions in which VA chose to ignore the rule, but these appeals were essentially futile, with meritorious claims and justice denied. To correct this grave injustice, the IB recommended that Congress amend the law to require the Court to reverse any BVA factual finding against a claimant that was clearly inconsistent with the benefit-of-the-doubt rule. To accomplish this, we recommended that the clearly erroneous standard be replaced with an instruction that the Court must reverse any finding of fact adverse to a claimant that was not reasonably supported by a preponderance of the evidence, which is weight of the evidence required for such adverse finding under the benefit-of-the-doubt rule.

Seeking to continue its immunization from meaningful judicial review, VA opposed this change, and the veterans' committees capitulated with a compromise so insubstantial that the Court has construed the new legislation as making no change whatsoever. Indeed, VA itself argued to the Court that you made no substantive change in the law by your amendments. Deserving veterans are still left with no remedy for outright violations of the law. That is unacceptable. We therefore renewed in this year's IB our previous recommendation that Congress replace the clearly erroneous standard with the requirement that the Court reverse factual findings not reasonably supported by a preponderance of the evidence. Certainly, you

should not again be persuaded to accept any compromise proposed by VA that will enable VA to once more argue to the Court that you did nothing. We want to reiterate here that this issue is one that remains very important to veterans and their rights.

When Congress ended the longstanding absence of judicial review for veterans' claims, it was very concerned that the formalities typical of judicial proceedings not change the informalities of VA's administrative claims processes. The legislative history for judicial review legislation emphasizes repeatedly congressional intent to preserve this informality and pro-veteran character at the administrative level. Congress maintained in the law provisions that put the obligation on VA to develop the claims record and afford consideration to all possible theories of entitlement under all relevant laws, regulations, and other legal authorities. The veteran is not required to know or argue the legal technicalities of benefits laws. Thus, failure of BVA to consider all points of law bearing on a claim is legal error, an error of omission. Yet, the Court has refused to consider these points in appeals because the veteran failed to argue them before BVA. In effect, the Court is relieving VA of its obligations under the law and shifting them to veterans. The Court is imposing upon veterans the very thing Congress did not intend, the obligation to formally plead all the finer points of law that are often very complex and poorly understood by average laypersons. To prevent the Court from further imposing the formalities of adversarial judicial proceedings upon the non-adversarial veterans' claims process, the IB recommends legislation to prohibit judicial imposition of formal pleading or so-called "exhaustion" requirements upon the VA claims process.

Though veterans have deep frustration with some of the Court's actions, judicial review and many of the Court's precedents have added legitimacy to the process and forced VA to follow the law more carefully. Judicial review exposed deeply ingrained unlawful practices and deficiencies in VA's claims adjudication, and more than any other factor, forced VA to acknowledge these systemic defects and make fundamental reforms. As a result of the availability of judicial review and the Court you created to perform that review, veterans stand a much better chance of getting a fair decision today than they did before judicial review was authorized by your landmark legislation in 1988. We still need to make adjustments to bring the process closer to that envisioned by Congress in its 1988 legislation, however.

The Chief Judge has begun exploratory steps toward securing a site and authority for construction of a courthouse and justice center. After an appropriate site is located, Congress must enact authorizing legislation and provide necessary funding if the project is to be undertaken. The IB fully supports the project to construct a courthouse for the veterans' court. We seek the support and essential assistance of the members of this Committee in securing a site, enacting the necessary legislation, and working with your colleagues in Congress to obtain the funding required to build this courthouse and justice center for veterans.

When Congress authorized judicial review of VA's claims decisions, it also authorized, as is typically available for other Federal departments and agencies, judicial review of VA's regulations. However, Congress exempted one area of VA's rulemaking from review by the courts. Congress expressly deprived the courts of jurisdiction to review VA's *Schedule for Rating Disabilities*. We agree with the reasoning that the courts should not be empowered to intervene in VA's application of its special expertise and the exercise of its discretion in formulating criteria for evaluating the effects of disabilities. However, we believe the United

States Court of Appeals for the Federal Circuit should be authorized to review and invalidate rating schedule provisions that are, on their face, contrary to the laws enacted by Congress or are arbitrary and capricious. Such narrow review would not interfere with VA's lawful and legitimate exercise of its broad discretion, and would empower the Federal Circuit to intervene in only the most egregious abuses of discretion and invalidate only the unequivocally unlawful rating schedule provisions. Today, VA is totally immune to any remedy for flatly unlawful or arbitrary and capricious actions in adopting or revising its rating schedule. The IB therefore recommends expanding Federal Circuit jurisdiction to permit that court to review challenges to VA's rating schedule on these narrow grounds.

Finally, I want to join with our IB witness who is covering veterans' medical care in this hearing in stressing the importance of putting a mechanism in place to end what has unquestionably proven to be an inadequate process for funding veterans' medical care. Year after year, the President's budget request falls well below the minimum needed to maintain medical services for sick and disabled veterans seeking those services from the medical care system established to serve them. Year after year, we must fight an uphill battle to get more realistic appropriations, and that annual battle is getting ever more difficult despite the strong advocacy of the members of this Committee, who know what resources VA really needs. To get funding to continue operation of their medical programs, veterans should not have to compete with all the many other interests who seek part of the limited discretionary dollars. Veterans and VA should not have to face the yearly uncertainty of whether there will be sufficient funding provided to continue essential medical care services for disabled veterans. Veterans should not have to wait months to be treated for their illnesses. VA should not have to continue operating the largest medical care system in this country on the shoestring of annual appropriations and without any means to plan strategically for long-term efficiencies. We have thoroughly tested the discretionary appropriations process whereby political will, rather than actual resource needs, determines how much funding veterans' medical care receives each year. With consistent experience that funding veterans' medical care under that process has repeatedly failed, and will only continue to be unsatisfactory, the remedy is to guarantee adequate and stable funding through a permanent authorization that uses a reliable formula to project resource needs. Among all the meritorious issues to be addressed by this Committee this year, this issue is the most urgent and therefore the most important to veterans. We have received strong bipartisan support from the members of this Committee for mandatory funding, and we renew our earnest request for your support again this year.

This Committee has acted favorably on many of the recommendations of the IB in past years, and many of the recommended changes are now in law, making the programs more effective for our veterans. Working together, the IB and this Committee have made numerous improvements in the benefits and the delivery system. We thank you for your willingness to consider our views and recommendations, and we thank you for your decisive action in incorporating our recommendations into law. We hope you will again find our recommendations meritorious and will shepherd legislation through this year to adopt more of them.