Appendix A: Acknowledgments A

OTA wishes to thank the individuals and organizations listed below for their assistance. These individuals and organizations do not necessarily approve, disapprove, or endorse this background paper. OTA assumes full responsibility for the background paper and the accuracy of its content.

Harold Beebout

Mathematical Policy Research Institute Washington, DC

John M. Bertko

Coopers and Lybrand San Francisco, CA

Judith Feder

U.S. Department of Health and Human Services Washington DC

Marsha Gold

Mathematical Policy Research Institute Washington, DC

Donald Goldstone

Agency for Health Care Policy and Research Public Health Service U.S. Department of Health and Human Services Rockville, MD

Michael Gutowskl

Human Resources Division U.S. General Accounting Office Washington, DC

Janet Holtzblatt

Office of Tax Analysis U.S. Department of Treasury Washington, DC

Dale Yamamoto

Hewitt Associates Lincolnshire, IL

Roland McDevitt

The Wyatt Company Washington, DC

Wilbur Steger

Consad Corporation Pittsburgh, PA