Mr. L.J. Gallagher Director Division of Internal Revenue St. Paul. Minnesota Dear Sir:

Re: DIR: St. P. :A: O-1, CAC: AN Room 1430

The above reference is made to our recent correspondence. The accompanying letter from the Department of Medicine establishes my status as a Fellow in the University of Minnesota Graduate School. I am at present on rotation as Medical Fellow at Ancker Hospital.

Reference is also made to the recent letter from Dr. Seaberg. Manager of the VA Hospital concerning my status. It must indeed be less than clear, this whole Fellowship situation. However, the only difference in our group is that we are Carried on VA payroll by aggeement with the University, since we devote at least half of our rotation to caring for Veterans as patients. It is hoped these letters will sufficiently clarify my situation. It is my understanding that virtually all Fellows assigned last year to the VA Hospital and on VA payroll have received their refund already.

Most sincerely yours,

Henry W. Blackburn, Jr. M.D. University of Minn. Fellow in Medicine

Letter from Scaberg May 27 -