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LEGAL PROCESSING DIVISION  
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**Docket:** IRS-2010-0010

Group Health Plans and Health Insurance Coverage Rules Relating to Status as a Grandfathered Health Plan Under the Patient Protection and Affordable Care Act

**Comment On:** IRS-2010-0010-0002

Group Health Plans and Health Insurance Coverage: Status as Grandfathered Health Plan under the Patient Protection and Affordable Care Act; Cross-Reference

**Document:** IRS-2010-0010-0951

Comment on FR Doc # 2010-14487

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## Submitter Information

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## General Comment

Can you provide guidance on employer contributions to a health reimbursement arrangement (HRA) sponsored by employers? Does a change in the employer HRA contribution affect grandfathered status? Also, how about changes to employer contributions to health savings accounts (HSAs)?