

that which existed upon the establishment of the Board of Tax Appeals. That is, it may be that many taxpayers who now avail themselves of the administrative machinery will decline to produce evidence at the examining officer's level or at any other administrative level, but instead will look to the ombudsman. The prospect of assistance by the ombudsman may cause taxpayers to refuse fully to negotiate the case in the previous administrative proceedings. Indeed, Professor Gellhorn notes, "From the complainants point of view, the great advantage of recourse to the ombudsman is that no further effort (and no expenditure whatsoever) is demanded. The ombudsman takes over the case as one to be pursued in the public interest. This, among other things, has often obviated the necessity of the complainants utilizing remedies that may still be available to him within the judicial or administrative process." (Gellhorn, *op. cit. supra*, 75 Yale L.J. 1, 16)

For these reasons, the Treasury Department is opposed to enactment of S. 1195.

The Department has been advised by the Bureau of the Budget that there is no objection from the standpoint of the Administration's program to the submission of this report to your Committee.

Sincerely yours,

FRED B. SMITH,
General Counsel.

VETERANS' ADMINISTRATION,
OFFICE OF THE ADMINISTRATOR OF VETERANS' AFFAIRS,
Washington, D.C., January 11, 1968.

HON. EDWARD V. LONG,
Chairman, Subcommittee on Administrative Practice and Procedure, Committee on the Judiciary, U.S. Senate, Washington, D.C.

DEAR SENATOR LONG: This is to acknowledge your letter of December 22, 1967, inviting the testimony of this agency on S. 1195, 90th Congress, a bill "To establish the Office of Administrative Ombudsman to investigate administrative practices and procedures of selected agencies of the United States."

We furnished a report to the Senate Committee on the Judiciary on this measure on November 16, 1967, a copy of which is enclosed and which you may desire to include in the hearing record as setting forth our position.

It is our understanding after a discussion with the members of the staff of your Subcommittee that you desire to have the Veterans Administration witness at the January 16 hearing to explain to the Subcommittee the function of our Contact Service in aiding claimants for veterans benefits in the preparation and presentation of claims and the representation afforded veterans by veterans organizations in the prosecution of claims for such benefits. Mr. Guy S. Williams, Assistant Director for Contact and Foreign Affairs of our Department of Veterans Benefits, will appear to present information on these matters to the Subcommittee.

I wish to thank you for affording us this opportunity to appear before your Subcommittee.

Sincerely,

W. J. DRIVER, *Administrator.*

VETERANS' ADMINISTRATION,
OFFICE OF THE ADMINISTRATOR OF VETERANS AFFAIRS,
Washington, D.C., November 16, 1967.

HON. JAMES O. EASTLAND,
Chairman, Committee on the Judiciary, U.S. Senate, Washington, D.C.

DEAR MR. CHAIRMAN: This will respond to your request for a report by the Veterans Administration on S. 1195, 90th Congress, a bill "To establish the Office of Ombudsman to investigate administrative practices and procedures of selected agencies of the United States."

The subject bill would create an "Administrative Ombudsman," independent of the executive department and under the direction and control of the Ad-