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Mr. Dan Ruben
Executive Director
Equal Justice America
Building II - Suite 204
13540 East Boundary Road
Midlothian, VA 23112

Dear Mr. Ruben:

I would like to share my thoughts on my experience working at Advocates for Basic Legal Equality (ABLE) in Toledo, Ohio, this past summer. It was a valuable experience and I am grateful that I had the opportunity to work at ABLE and assist them in helping low-income clients around northwest Ohio.

At ABLE, I was assigned to work with a great attorney, Mr. David Koeninger. Under his direct supervision, I developed and improved many skills that I believe are essential to being a successful lawyer: attention to detail, communication, organization, and dedication to my cases and clients. I worked mostly with David in the Low-Income Taxpayer Clinic (LITC), assisting him in representing low-income clients who had tax controversies with the IRS. With not much prior experience in the field of tax, I had the chance to learn about some of the basic tax issues that low-income taxpayers face. One of the ways I assisted clients was in helping to put people into not-collectible status, relieving those who were suffering from severe financial hardships from IRS collection and liens on wages and/or government benefits. I also explored other tax issues, such as joint and several liability, filing status, dependency exemptions, and the Earned Income Credit. I really enjoyed the almost daily interaction with clients, and developed my organization and management skills in keeping track of a large number of cases.

In addition to working in the LITC, I also assisted ABLE by researching various topics. I provided research on tax-exempt organizations and their 501(c)(3) status. I also did research in gathering information on all of the languages spoken in Ohio (which number over 100 in total!), contributing to a task force group who is working to assist more non-English speakers in understanding their notices from the government. It was interesting not only to learn more about these different areas, but also to then see the research actually applied in concrete ways.

Furthermore, I believe that one of the reasons I had such a great experience is because I was fortunate to have a supervising attorney who made sure I received a well-rounded and full experience at ABLE. While a large portion of my work and time was devoted to assisting David in the LITC, I also attended task force and coalition meetings in Toledo and in Columbus. Meeting with and seeing how representatives from various organizations all came together, from attorneys to healthcare professionals to concerned members of the community, showed me the great effort and commitment that people are putting toward providing a quality life for all. It was humbling and inspiring to see all of these people, as well as the entire ABLE firm, working together with a common goal to help the poor. It also put all of the work that I was doing, as

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Overall, my time at ABLE was a wonderful experience, and I am grateful to EJA and my donor for providing me with this opportunity. The director of ABLE, Mr. Joe Tafelski, was even gracious enough to arrange a lunch where I was able to meet and thank my donor in person. ABLE really made an effort to welcome me into its "family," and to make sure that I had a full and complete experience there. I was even able to take a tour of the courts and meet some judges through some ABLE attorneys who graciously offered their time and advice. Because of my EJA fellowship, I was able to see how a great law firm works and how anything can be accomplished through such an unlimited network and people who are truly committed to helping their clients achieve justice.

Thank you again for this opportunity. I hope that many more law students will have a chance to have an experience like mine.

Sincerely,

A handwritten signature in black ink, appearing to read 'Hana Bae', with a long horizontal flourish extending to the right.

Hana Bae
Cornell Law School '09