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

Dear Mr. Ruben:

This summer, I had the opportunity to work at Legal Services NYC – Bronx, where I worked with clients in the Public Benefits Unit and the Tax Unit. Not only did I learn about the law in these areas, but more importantly, I also got the chance to help advocate on behalf of clients in need of help.

One client I worked with had some unpaid medical bills during a two-month period that were supposed to be covered by Medicaid. While she had a Fair Hearing decision in her favor, her Medicaid records did not reflect that she was supposed to have been covered during those two months. Because the bills had already gone to collection agencies, her credit rating was detrimentally affected. Through my interactions with the collection agencies and various government entities, I realized that winning in court is not enough, and that oftentimes the real battle is in having those decisions enforced.

As a part of the Tax Unit, I mainly helped clients with tax liabilities fight for a chance to reduce their debt. Through Offers in Compromise, clients barely making ends meet have a chance to pay back a portion of their tax debt and start afresh, without having to worry if the IRS will levy their bank accounts or other assets at some point in the future. I learned to not judge how the clients got into such debt, and instead just help them move forward, past a difficult or questionable time in their lives. For example, one such elderly client had fallen into tax debt because her former employer had misinformed her about withholdings from her wages, while another client had tax debt due to non-payment of taxes on gambling winnings.

One research assignment I would like to highlight dealt with the lack of notice given to applicants for public benefits, specifically in the housing context. Several of our clients had applied for emergency rent assistance because they were in danger of eviction, but never received a reply as to whether they were accepted or denied. My research memorandum looked at whether applicants of public benefits, as distinguished from current recipients, had a right to an adequate notice as a part of their constitutional due process rights. Essentially, I found that an applicant had a right to an adequate notice if the statutes and regulations entitled a recipient to due process protection.

I would like to conclude by thanking you for supporting my endeavors this summer in helping the low-income residents of the Bronx, which has historically been one of the poorest districts in the nation. Because of your support, I was able to not only help clients in need, but also to explore and learn about the history and culture of the Bronx throughout the summer. If

you have any questions or would like any further information, please let me know. Thank you for your time and support, and I look forward to working with your organization in the future.

Sincerely,

Jefferson Yi Cornell Law School Class of 2013