

December 31, 2008

VIA FEDERAL EXPRESS

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F. Street, N.E.
Washington, D.C. 20549

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DIVISION OF CORPORATION FINANCE

**Re: Medical Information Technology, Inc.
Exclusion From Proxy Materials of Shareholder Proposal**

Ladies and Gentlemen:

On behalf of Medical Information Technology, Inc., a Massachusetts corporation (the "Company"), we are submitting this letter pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), to notify the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude the enclosed shareholder proposal (the "Proposal") submitted by Mr. Michael Hubert (the "Proponent") from the Company's proxy materials for its 2009 annual meeting of shareholders (the "2009 Annual Meeting"). We respectfully request that the staff of the Division of Corporation Finance (the "Staff") indicate that it will not recommend to the Commission that any enforcement action be taken if the Company excludes the Proposal from its proxy statement and form of proxy for the 2009 Annual Meeting for the reasons set forth below.

I. The Proposal

The Proposal asks that the shareholders resolve "[t]hat MEDITECH should comply with government regulations that require that businesses treat all shareholders the same." A copy of the Proposal as received by the Company is attached hereto as Exhibit A.

II. Basis for Exclusion

The Proposal is an attempt by a disgruntled former employee of the Company to disrupt the Company's corporate governance and use the shareholder proposal process for personal gain. The Company terminated the Proponent's employment in 2004 after it discovered him attempting to sell confidential information to an individual who was suing the Company. Since that time, as described more fully below, the Proponent has filed a lawsuit against the Company, the Company's Profit Sharing Trust (referred to in this letter as the "Trust") and its trustee, and has repeatedly submitted

proposals for shareholder consideration. These proposals have never obtained more than minimal support from shareholders. In the present instance, the Proponent has put forward a proposal that is vague and misleading, and has included numerous false and misleading statements in his supporting proposal and related materials.

We believe the Proposal may be excluded from the Company's proxy materials for the 2009 Annual Meeting for the following reasons:

- The Proposal is vague, indefinite and misleading and its supporting statement and related materials contain numerous vague, false and misleading statements, and therefore the Proposal violates the Commission's proxy rules (Rule 14a-8(i)(3)).
- The Proposal relates to the redress of a personal claim or grievance against the Company (Rule 14a-8(i)(4)).
- The Proposal has been substantially implemented (Rule 14a-8(i)(10)) and is beyond the Company's power to implement (Rule 14a-8(i)(6)).

A. Basis for Exclusion Under Rule 14a-8(i)(3)

Rule 14a-8(i)(3) permits exclusion of a shareholder proposal if the proposal or supporting statement is contrary to any of the Commission's proxy rules or regulations, including Rule 14a-9, which prohibits materially false or misleading statements in the proxy soliciting materials. The Staff has interpreted Rule 14a-8(i)(3) to permit a company to exclude a proposal on the grounds that it is materially false and misleading if "the resolution contained in the proposal is so inherently vague and indefinite that neither the shareholders voting on the proposal, nor the company in implementing the proposal (if adopted), would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires." Staff Legal Bulletin No. 14B (Sept. 15, 2004). The Staff has consistently concurred that a proposal was sufficiently misleading so as to justify exclusion of the entire proposal where a company and its shareholders might interpret the proposal differently, such that "any action ultimately taken by the [c]ompany upon implementation [of the proposal] could be significantly different from the actions envisioned by shareholders voting on the proposal." *Fuqua Industries, Inc.* (March 12, 1991); *See also RTIN Holdings* (February 27, 2004) (permitting exclusion of a shareholder proposal calling for all options granted by the company to be expensed in accordance with FASB guidelines); *Puget Energy, Inc.* (March 7, 2002) (permitting exclusion of a proposal requesting that the company's board of directors "take necessary steps to implement a policy of improved corporate governance").

The Proposal would have shareholders vote on whether the Company "should comply with government regulations that require that businesses treat all shareholders the same." The Proposal is vague and indefinite in that it does not specify the "government regulations" to which it refers, let alone identify the manner in which the Company is not complying with those regulations. The description of the government regulations as being those "that require that businesses treat all shareholders the same" does not clarify the Proposal, as it does not specifically cite any one or more government regulations. Moreover, even if the Proposal did specify a particular government regulation, it does not specify the manner in which the Company is violating that regulation or the steps the Company must take to comply with such regulations. Indeed, the Proponent is not even

certain the Company has violated any government regulation. The Proposal states that the Company's actions "may be in violation of several government regulations." It is not clear from the Proposal whether the Proponent is claiming the Company has violated any government regulations at all. As a result, the shareholders voting on this proposal would have no idea what "regulations" the Company is not complying with or what actions, if any, the Company might or must take to implement the Proposal if it is approved. *See RTIN Holdings; Puget Energy, Inc.*

Rule 14a-8(i)(3) also permits exclusion of a proposal where portions of the proposal or its related supporting statement contain false or misleading statements, or statements that inappropriately cast the proponent's opinions as statements of fact, or otherwise fail to appropriately document assertions of fact. *See Micron Technology, Inc.* (September 10, 2001); *DT Indust.* (August 10, 2001); *Security Financial Bancorp.* (July 6, 2001); *Sysco Corp.* (Apr. 10, 2001). In addition to the overall vague and indefinite nature of the Proposal as described above, the following are the most egregious of the statements in the Proposal and supporting statement (the "Supporting Statement") and the website referenced by the Proponent in his supporting statement that are false or misleading or are opinions of the proponent stated as fact:

1. "RESOLVED: That MEDITECH should comply with government regulations that require that businesses treat all shareholders the same." This statement is false and misleading. The Proposal falsely implies the Company is not currently in compliance with government regulations, without specifying those regulations or the nature of the Company's alleged violation. The Company is not aware that it is not in compliance with any such government regulations.
2. The Supporting Statement refers to a "10-Q filing for the period ending October 30, 2008." (Supporting Statement, ¶1). This statement is false and misleading. There was no such 10-Q filing. Thus, any shareholder who might seek to refer to the filing referenced in the Proposal would not be able to find it. The Company files its 10-Q reports with respect to periods ending on March 31, June 30 and September 30.
3. "This decision by MEDITECH . . ." (Supporting Statement, ¶2). This statement is false and misleading. Importantly, the decision not to purchase shares from the Proponent was made by the trustee of the Trust, not by the Company.
4. " . . . it is well known that the Profit Sharing Plan has always been available to purchase MEDITECH shares." (Supporting Statement, ¶2). This statement is false and misleading. In fact, when employees purchase the Company's stock, they receive information containing the following statement: "Please note that MEDITECH is a closely-held private company and there is no public market for its shares. Thus there can be no absolute assurance of a future re-sale." Mr. Hubert, who was an employee of the Company when he purchased his shares, would have received this same information. The Company has always been a privately-held company and the Company's stock has never been publicly traded.
5. "The Profit Sharing Plan has no good reason to refuse to purchase my shares, while simultaneously purchasing shares from others." (Supporting Statement, ¶2). This statement is false and misleading. It implies that the Trust needs to have a reason for

not purchasing the Proponent's shares. In fact, the Trust may or may not purchase shares from any shareholder at its discretion. This is a statement of the Proponent's opinion presented as fact. The Proponent does not know whether the Trust has a good reason to refuse to purchase his shares (such as a desire to conserve Trust assets).

6. "You may know that I have previously submitted a proxy resolution that questioned the historic low value of the stock and asking for an independent valuation." (Supporting Statement, ¶3). This statement is misleading. While the Proponent has submitted such a proposal for inclusion in the Company's proxy statement in each of 2005, 2006 and 2007, he fails to disclose that these proposals never received more than minimal support. Only 9.6% and 5.6% of the votes cast in 2005 and 2006, respectively, were cast in favor of such proposals. In 2007, the Company excluded the proposal in accordance with the federal proxy rules because substantially similar proposals had been included in the Company's proxy statement twice in the previous five years and received less than 6% of the vote on its most recent submission.
7. "historic low value" (Supporting Statement, ¶3). This statement is false and misleading. The Proponent is stating as a fact his unsupported opinion that the Company's common stock has been undervalued historically.
8. "The stock value is set by the board of directors without any outside input." (Supporting Statement, ¶3) This statement is vague and misleading. The price of the Company's stock is established by the board of directors for purposes of making contributions to the Trust and selling shares to employees. When the Trust purchases shares, it is not required to utilize the board-established price. Rather, the Trustee determines the value of shares held (and purchased) by the Trust. Therefore, this statement is not relevant to the Proposal.
9. "Mr. Pappalardo then proceeds to purchase MEDITECH stock at the low value set by him and his fellow board members" (Supporting Statement, ¶3). The Proponent is stating as a fact his unsupported opinion that the Company's common stock is undervalued.
10. "In July, a former MEDITECH employee offered me \$42/share for some of my stock." (Supporting Statement, ¶4). This statement is misleading. The Proponent fails to disclose that the offer was to purchase a mere 125 shares of the 23,300 held by the Proponent for a total purchase price of \$5,250.
11. "This decision appears vindictive and may be in violation of several government laws and regulations." (Supporting Statement, ¶5) This statement is vague and misleading. It implies wrongdoing by the Company when in fact the Proponent's own words show that he is not even certain the Company has violated any law.
12. "This decision not to purchase my stock makes MEDITECH and maybe the Profit Sharing Plan venerable [sic] to possible federal and state investigations, lawsuits and unwanted bad publicity." (Supporting Statement, ¶5). This statement is alarmist and without legal or factual basis. The only material lawsuit the Company is currently

involved in was brought by the Proponent. Similarly, the Proponent does not indicate the Company is subject to any bad publicity other than that initiated by the Proponent.

13. “For more information please review the website www.MEDITECHstock.com.” (Supporting Statement, ¶6). This statement is false and misleading. The Proponent’s website does not contain any information regarding the Proposal. Further, the Proponent does not disclose that this is his personal website, set up to promote the sale of shares of the Company’s stock owned by him and to solicit employment for himself. Moreover, his use of the name “MEDITECHstock.com” for the website could mislead shareholders by implying falsely that the website is an official or authorized Company site.
14. “Now anybody can own MEDITECH stock. Guaranteed.” (Website home page). This statement is false and misleading. The Company has a right of first refusal with respect to any attempted sale of its stock, with the result that there can be no guaranty that anybody can purchase the Company’s stock.

Based on the foregoing, the Proposal should be excluded under Rule 14a-8(i)(3).

B. Basis for Exclusion Under Rule 14a-8(i)(4)

Rule 14a-8(i)(4) permits the exclusion of shareholder proposals that are: (i) related to the redress of a personal claim or grievance against a company or any other person or (ii) designed to result in a benefit to a proponent or to further a personal interest of a proponent, which other shareholders at large do not share. The Proposal relates to a personal claim and personal grievance against the Company and is designed to further the personal interest of Mr. Hubert.

Although the Proposal itself refers to consistent treatment of all shareholders, the Supporting Statement and the Proponent’s website are devoted almost entirely to the Proponent’s attempts to (1) sell his personally owned shares of the Company and (2) find a new job after having been dismissed by the Company. In the Supporting Statement, the Proponent repeatedly refers to the Trust’s refusal to purchase his shares and claims he was singled out by Neil Pappalardo, the Company’s Chairman and Chief Executive Officer. In addition, the Proponent directs shareholders to review the website www.MEDITECHstock.com for “more information.” In fact, this website contains no information whatsoever regarding purported “government regulations that require that business treat all shareholders the same” or any other information relevant to the Proposal. What it does contain is an offer by the Proponent to sell his personally owned shares of the Company’s common stock, a request for job offers (including a link to his resume) and two pages devoted to the Proponent’s personal and unsupported analysis of the value of the Company’s common stock, which appears to have not been updated since 2006.

The Proponent had no reason to include this website address in the Supporting Statement other than to solicit potential purchasers of his shares of Company stock, to solicit employment and to seek an audience for his personal and unsupported claims that the Company’s stock is priced too low. This last element represents an effort by the Proponent to raise again an issue he has raised at previous shareholder meetings, namely, his contention that the price of the Company’s common stock, as determined by the Company’s Board of Directors, is too low. The Supporting Statement notes the

Proponent has previously submitted a shareholder proposal questioning the price of the Company's Common Stock as set by its Board of Directors and calling for an independent valuation of the stock. In fact, the Proponent has submitted a proposal for consideration at each of the 2005, 2006 and 2007 annual meetings of the Company's shareholders (respectively, the "2005 Proposal," the "2006 Proposal" and the "2007 Proposal"), requesting that the Company "utilize an independent appraiser" (2007 Proposal), "utilize an independent third-party appraiser" (2006 Proposal) and "obtain and utilize a qualified and independent valuation" (2005 Proposal).

Each of the 2005 Proposal and 2006 Proposal was included in the Company's proxy statement and presented at the relevant annual meeting of shareholders. At those meetings, only 9.6% and 5.6%, respectively, of the votes cast were cast in favor of the Proponent's proposal. When the Proponent submitted the 2007 Proposal, the Commission permitted the Company to exclude such proposal from its proxy materials under Rule 14a-8(i)(12)(ii), because the 2005 Proposal and 2006 Proposal were substantially similar and had been included in the Company's proxy statement twice in the previous five years, and the 2006 Proposal (i.e. the most recent prior proposal) received less than 6% of the vote. *Medical Information Technology, Inc.* (February 5, 2007).

In addition, the Proposal is an effort by the Proponent to further the goals of his ongoing lawsuit against the Company. In February 2005, the Proponent filed a complaint against the Trust and all of the Company's directors alleging, among other things, that the Board of the Directors of the Company, in connection with an annual contribution of the Company's common stock to the Trust, have undervalued the Company's common stock and that founders and controlling shareholders, including some of the Company's directors, have been buyers of the Company's common stock and have benefited from the allegedly low price established by the Board of Directors and seeking money damages. The Proponent is represented by a prominent class-action law firm in this lawsuit. The complaint was subsequently amended to add the Company as a defendant. During March 2007 the court denied the Proponent's motion for the complaint to be certified as a class action, recognizing it as his personal claim and not a claim on behalf of the Company's shareholders. Subsequently the Proponent requested reconsideration of the decision, which was also denied. The Proponent then sought permission to appeal the decision in the United States Court of Appeals for the First Circuit. In July 2007 this was also denied. In March 2008 an amended motion for class certification was filed, which the Company has opposed. In April 2008 the Company filed a motion for summary judgment, which the Proponent has opposed. A hearing on the class certification and summary judgment motions took place on June 17, 2008. The result is pending.

In summary, the Proposal and the Proponent's Supporting Statement and website are designed to advance his personal claims in his lawsuit against the Company and the claims made in connection with his previous shareholder proposals, and not to further the interests of the Company's shareholders. The Commission has stated that Rule 14a-8(i)(4) is designed to "insure that the security holder proposal process [is] not abused by proponents attempting to achieve personal ends that are not necessarily in the common interest of the issuer's shareholders generally." Exchange Act Release 34-20091 (August 16, 1983). As explained above, the Proposal is an abuse of the shareholder proposal process "designed to pursue the Proponent's personal grievance. The cost and time involved in dealing with [the Proposal is therefore] a disservice to the interests of the issuer and its security holders at large." Exchange Act Release 34-19135 (Oct. 14, 1982). The Proposal reflects an attempt by the Proponent to use the federal proxy rules to further his personal claim and grievance against the

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Company and to publicize his website, rather than to raise a legitimate concern of interest to all shareholders.

C. Basis for Exclusion Under Rule 14a-8(i)(10) and Rule 14a-8(i)(6)

Rule 14a-8(i)(10) provides that a Company may omit a shareholder proposal if the company "has already substantially implemented the proposal." The Proposal requests that the Company comply with "government regulations that require that business treat all shareholders the same." The Company is not aware that it is not in compliance with any such "government regulations." Moreover, the Company is already required to comply with applicable law (including the Proponent's unspecified "government regulations") and is required to maintain policies and procedures reasonably designed to ensure its compliance with applicable law. Shareholder approval of the Proposal would not lead the Company to change its behavior in any manner. It would be a waste of shareholders' time and an abuse of the proxy solicitation process to require shareholders to consider a proposal whose approval would not have any effect whatsoever on the Company.

Furthermore, Rule 14a-8(i)(6) provides that a company may omit a shareholder proposal if the company "would lack the power or authority to implement the proposal." Importantly, the actions of which the Proponent complains are actions of the Trust, not actions of the Company. The Company formed the Trust in connection with the establishment of its employee profit sharing plan. From time to time, the Trust, in the trustee's discretion, may purchase shares of the Company's common stock from shareholders. Since it is the Trust which makes these purchases, and the trustee of the Trust who is responsible for the Trust's actions, the Company cannot mandate that the Trust purchase shares from everyone who so requests (assuming this is the underlying purpose of the Proposal). Such a mandate would be inconsistent with the Trust's governing instrument, which grants to the trustee (and not the Company) the sole power to acquire and dispose of assets of the Trust. It is true that the Company's Board of Directors is empowered to appoint, remove and replace the trustee of the Trust. The trustee is currently Mr. Pappalardo, who is also the President and Chairman of the Company. However, the Company is not legally empowered to direct the trustee of the Trust with respect to the purchase of shares by the Trust or any other matter, and such a situation would be inconsistent with the Trust's governing documents. For this reason, the Company would lack the power and authority to implement the Proposal.

III. Conclusion

Based upon the foregoing, the Company respectfully requests a response from the Staff that it will not recommend enforcement action to the Commission if the Company excludes the Proposal from its proxy materials for the 2009 Annual Meeting. Should the Staff disagree with our conclusions regarding the exclusion of the Proposal, or should any additional information be desired in support of the Company's position, we would appreciate an opportunity to confer with the Staff concerning these matters before the Staff sends any written response.

In accordance with Rule 14a-8(j) under the Exchange Act, six copies of this letter and its exhibit are enclosed. By copy of this letter and its exhibit, the Company is notifying the Proponent of its intention to exclude the Proposal from the 2009 Annual Meeting proxy materials. As further required by Rule 14a-8(j) under the Exchange Act, the Company is filing this letter no later than 80 calendar days before it intends to file its definitive proxy materials with the Commission with respect

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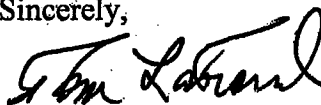
to the 2009 Annual Meeting. The Company intends to file such definitive proxy materials with the Commission no later than March 27, 2009, and appreciates the Commission's prompt response to this request.

Please acknowledge receipt of this letter and its enclosures by stamping the additional copy of this letter enclosed herewith.

If you have any questions regarding any aspect of this request, please feel free to call the undersigned at (617) 570-1990.

Thank you for your consideration.

Sincerely,



Thomas J. LaFond

cc: A. Neil Pappalardo, Chairman and Chief Executive Officer
Barbara A. Manzolino, Treasurer, Chief Financial Officer and Clerk
Medical Information Technology, Inc.
Michael Hubert

Enclosures: 6 copies of the Proposal
6 copies of this letter with attachments

Exhibit A

RESOLVED: That MEDITECH should comply with government regulations that require that businesses treat all shareholders the same.

You are requested to vote FOR this proposal for the following reasons:

In July I offered to sell 2,000 shares of my MEDITECH stock to the Profit Sharing Plan (at the same price offered to other shareholders). I received a letter from MEDITECH's attorney stating that the plan was not interested in purchasing my stock. Subsequently, MEDITECH reported to the SEC in the 10-Q filing for the period ending October 30, 2008 that the Profit Sharing Plan had purchased almost 10,000 shares of stock from other shareholders.

This decision by MEDITECH should be of concern to every shareholder. While there has never been a guarantee that MEDITECH or the Profit Sharing Plan would purchase our shares, it is well known that the Profit Sharing Plan has always been available to purchase MEDITECH shares. (It should be noted that Mr. Pappalardo, Chairman of the Board at MEDITECH, is also the long-time trustee for the Profit Sharing Plan.) It appears that MEDITECH's Chairman of the Board is using his control over the Profit Sharing Plan to promote either his personal agenda or MEDITECH's agenda, to the detriment of the employees that are participants in the plan. The Profit Sharing Plan has no good reason to refuse to purchase my shares, while simultaneously purchasing shares from others.

You may know that I have previously submitted a proxy resolution that questioned the historic low value of the stock and asking for an independent valuation. The stock value is set by the board of directors without any outside input. Mr. Pappalardo then proceeds to purchase MEDITECH stock at the low value set by him and his fellow board members.

In July, a former MEDITECH employee offered me \$42/share for some of my stock. As required, I offered MEDITECH the chance to match the price of \$42/share. MEDITECH declined to match that offer and the stock was subsequently sold for \$42/share or 13.5% over the value set by the board of directors and paid by the Profit Sharing Plan. Perhaps my decision to sell stock at a higher value than set by the board of directors resulted in Mr. Pappalardo's decision to single me out and decline to purchase my stock.

Shareholders should not let this occur. This decision appears vindictive and may be in violation of several government laws and regulations. The sole purpose of the Profit Sharing Plan is to ensure the financial future of its employees. This decision not to purchase my stock makes MEDITECH and maybe the Profit Sharing Plan vulnerable to possible federal and state investigations, lawsuits and unwanted bad publicity. It may also bring ill will among its shareholders and valued employees. (Most of MEDITECH's shareholders are employees.)

This proposal is limited by law to only 500 words. For more information please review the website www.MEDITECHstock.com.

Someday you may wish to sell your MEDITECH stock. Please vote for this proposal.

Thank you.

November 26, 2008

*** FISMA & OMB Memorandum M-07-16 ***

**Barbara Manzolillo
Treasurer and CFO
MEDITECH
MEDITECH Circle
Westwood, MA 02090**

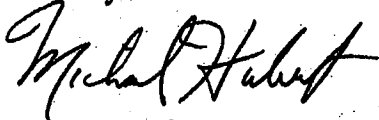
Dear Barbara,

Enclosed is my proxy question for the next shareholders meeting.

I currently own at least \$10,000 of MEDITECH stock and plan to still own at least \$10,000 of MEDITECH stock at the next annual shareholder's meeting.

As usual, please write or email me if you should have any questions.

Thank you.



Michael Hubert

RESOLVED: That MEDITECH should comply with government regulations that require that businesses treat all shareholders the same.

You are requested to vote FOR this proposal for the following reasons:

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This decision by MEDITECH should be of concern to every shareholder. While there has never been a guarantee that MEDITECH or the Profit Sharing Plan would purchase our shares, it is well known that the Profit Sharing Plan has always been available to purchase MEDITECH shares. (It should be noted that Mr. Pappalardo, Chairman of the Board at MEDITECH, is also the long-time trustee for the Profit Sharing Plan.) It appears that MEDITECH's Chairman of the Board is using his control over the Profit Sharing Plan to promote either his personal agenda or MEDITECH's agenda, to the detriment of the employees that are participants in the plan. The Profit Sharing Plan has no good reason to refuse to purchase my shares, while simultaneously purchasing shares from others.

You may know that I have previously submitted a proxy resolution that questioned the historic low value of the stock and asking for an independent valuation. The stock value is set by the board of directors without any outside input. Mr. Pappalardo then proceeds to purchase MEDITECH stock at the low value set by him and his fellow board members.

In July, a former MEDITECH employee offered me \$42/share for some of my stock. As required, I offered MEDITECH the chance to match the price of \$42/share. MEDITECH declined to match that offer and the stock was subsequently sold for \$42/share or 13.5% over the value set by the board of directors and paid by the Profit Sharing Plan. Perhaps my decision to sell stock at a higher value than set by the board of directors resulted in Mr. Pappalardo's decision to single me out and decline to purchase my stock.

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