

NEW YORK
state department of
HEALTH

Nirav R. Shah, M.D., M.P.H.
Commissioner

Sue Kelly
Executive Deputy Commissioner

December 26, 2013

Ms. Andrea Inman, Audit Manager
Office of the State Comptroller
Division of State Government Accountability
110 State Street - 11th Floor
Albany, NY 12236-0001

Dear Ms. Inman:

The Department of Health is pleased to note that all recommendations identified in the Office of the State Comptroller's follow-up review 2013-F-26 on "Overpayments for Medicare Part C Coinsurance Charges" (Report 2011-S-33) have been implemented.

Thank you for the opportunity to comment.

Sincerely,



Sue E. Kelly
Executive Deputy Commissioner

Enclosure

cc: Michael J. Nazarko
James C. Cox
Jason A. Helgersen
Diane Christensen
Lori Conway
Robert Loftus
Joan Kewley
Ronald Farrell
Brian Kiernan
Elizabeth Misa
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