



Department of Health

ANDREW M. CUOMO
Governor

HOWARD A. ZUCKER, M.D., J.D.
Commissioner

SALLY DRESLIN, M.S., R.N.
Executive Deputy Commissioner

January 4, 2017

Mr. John F. Buyce, Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, New York 12236-0001

Dear Mr. Buyce:

The New York State Department of Health is pleased to note that all recommendations identified in the Office of State Comptroller's follow-up review 2016-F-11 entitled, "Facility Structure, Safety, and Health Code Waivers" (Follow Up to Report 2014-S-27) have been fully implemented.

Thank you for the opportunity to comment.

Sincerely,

Sally Dreslin, M.S., R.N.
Executive Deputy Commissioner

Enclosure

cc: Marybeth Hefner
Dan Sheppard
Keith Servis
Jennifer Treacy
Udo Ammon
Jeffrey Hammond
Jill Montag
Diane Christensen
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