

NEW YORK
state department of
HEALTH

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

Sue Kelly
Executive Deputy Commissioner

March 20, 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 2012-F-26 on "Medicaid Overpayments for Out-of-State Ambulatory Surgery Services" (Report 2009-S-29) have been implemented.

Thank you for the opportunity to comment.

Sincerely,



Sue Kelly
Executive Deputy Commissioner

Enclosure

cc: Michael J. Nazarko
James C. Cox
Jason A. Helgeson
Diane Christensen
Stephen Abbott
Dennis Wendell
Stephen LaCasse
Ronald Farrell
Michelle Contreras
John Brooks