

**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