

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
Jacob K. Javits Federal Building
26 Federal Plaza
Room 37-100
New York, New York 10278-0063



March 8, 2011

Jason A. Helgeson, Deputy Commissioner
Office of Health Insurance Programs
New York State Department of Health
Corning Tower, Room 1441
Empire State Plaza
Albany, New York 12237

Dear Mr. Helgeson:

We have completed our review of New York State Plan Amendment submittal 08-44, "Low Income Families (LIF) Income and Resource Standard Exclusion of Census Wages" (Attachment 2.6-A, Supplement 12, pages 4, 4a, 5 and 6) and find it acceptable for incorporation into New York's Medicaid Plan, effective April 1, 2008. Enclosed please find copies of State Plan Amendment 08-44 and Form CMS-179.

Please note that we have substituted the originally submitted pages with the revised pages submitted with New York's February 9, 2011 response to our September 17, 2008 Request for Additional Information.

If you have any questions or wish to discuss this further please contact Patricia Ryan of my staff at 212-616-2436.

Sincerely,

/s/

Michael Melendez
Acting Associate Regional Administrator
Division of Medicaid and Children's Health

Enclosures