

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

NEW YORK
state department of
HEALTH

Sue Kelly
Executive Deputy Commissioner

February 6, 2013

Mr. Dennis Buckley, Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street - 11th Floor
Albany, NY 12236-0001

Dear Mr. Buckley:

The Department of Health is pleased to note that all recommendations identified in the Office of the State Comptroller's Follow-Up Report 2012-F-27 on "Medicaid Payments for Dental Consultations" (Report 2010-S-12) have been implemented.

Thank you for the opportunity to comment.

Sincerely,



Sue Kelly
Executive Deputy Commissioner

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