



STATE OF NEW YORK  
DEPARTMENT OF HEALTH

Coming Tower The Governor Nelson A. Rockefeller Empire State Plaza Albany, New York 12237

Richard F. Daines, M.D.  
*Commissioner*

Wendy E. Saunders  
*Chief of Staff*

May 2, 2008

Sheila A. Emminger, Audit Manager  
Office of the State Comptroller  
Division of State Services  
State Audit Bureau  
110 State Street, 11<sup>th</sup> Floor  
Albany, New York 12236

Dear Ms. Emminger:

The Department of Health is pleased to note that all recommendations identified in the Office of the State Comptroller's follow-up review 2007-F-49 on "Determining Medicaid Eligibility" (2004-S-42) have been implemented.

Thank you for the opportunity to comment.

Sincerely,

Wendy Saunders  
Chief of Staff

Enclosure

cc: Stephen Abbott  
Randall Griffin  
Gail Kerker  
Sandra Pettinato  
Robert W. Reed  
Philip Seward  
James Sheehan