Department of Health & Human Services Centers for Medicare & Medicaid Services 61 Forsyth St., Suite 4T20 Atlanta, Georgia 30303-8909



May 18, 2010

Ms. Carol A. Herrmann-Steckel, MPH Commissioner Alabama Medicaid Agency 501 Dexter Avenue Post Office Box 5624 Montgomery, Alabama 36103-5624

Re: Alabama Title XIX State Plan Amendment, Transmittal #10-004

Dear Ms. Herrmann-Steckel:

We have reviewed the proposed amendment to the Alabama Medicaid State Plan that was submitted under transmittal number 10-004. This State Plan Amendment will allow the exclusion of federal and state tax refunds and refundable tax credits as income and resources when determining eligibility for Medicaid for low-income families covered under Section 1931 of the Social Security Act.

Based on the information provided, we are pleased to inform you that Medicaid State Plan Amendment 10-004 was approved on May 14, 2010. The effective date for this amendment is April 1, 2010. We are also enclosing the approved HCFA-179 and plan pages.

If you have any questions or need any further assistance, please contact Rita Nimmons at (404) 562-7415 or Sally Brown at (404) 562-7352.

Sincerely,

/s/

Jackie Glaze Acting Associate Regional Administrator Division of Medicaid & Children's Health Operations

Enclosures