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



May 13, 2011

Roberta K. Bradford Deputy Secretary for Medicaid Agency for Health Care Administration 2727 Mahan **Drive**, **Mail Stop 8 Tallahassee**, Florida 32308

Re: Florida Title XIX State Plan Amendment, Transmittal #10-007

Dear Ms. Bradford:

We have reviewed the proposed Florida Medicaid State Plan Amendment (SPA) 10-007 that was submitted to the Atlanta Regional Office on September 30, 2010. This State Plan Amendment establishes and clarifies definitions for filing due dates on cost reports, and adds language regarding Florida Statute on sanctions for late cost reporting. In addition, the amendment would implement a rate reduction to per diem rates, and provide county health departments the ability to buy back rate adjustments.

Based on the information provided, we are now ready to approve Florida State Plan Amendment 10-007. This SPA was approved on May 11, 2011. The effective date of this amendment is July 1, 2010. The signed HCFA-179 and the approved plan pages are enclosed.

If you have any questions or need any further assistance, please contact Donald Graves at (919) 828-2999.

Sincerely,

/s/

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

Enclosures