

**MAR 17 2011**

David Godfrey, State Medicaid Director  
Minnesota Department of Human Services  
P.O. Box 64983  
St. Paul, MN 55164-0983

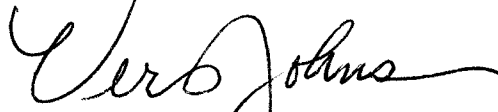
Dear Mr. Godfrey:

Enclosed for your records is an approved copy of the following State Plan Amendment:

Transmittal #10-030 - Recovery of Audit Contractors Program  
--Effective Date: December 31, 2010

If you have any additional questions, please have a member of your staff contact Keri Toback at (312) 353-1754 or by e-mail at [Keri.Toback@cms.hhs.gov](mailto:Keri.Toback@cms.hhs.gov).

Sincerely,



Verlon Johnson  
Associate Regional Administrator  
Division of Medicaid and Children's Health Operations

cc: Lisa Knazan, MDHS

Enclosure