DEPARTMENT OF HEALTH & HUMAN SERVICES Centers for Medicare & Medicaid Services 1600 Broadway, Suite 700

Denver, CO 80202-4967



Region VIII

June 18, 2010

Maggie Anderson, Medicaid Director Medical Services Division North Dakota Department of Human Services 600 East Boulevard Avenue, Dept. 325 Bismarck, ND 58505-0250

RE: North Dakota #10-002

Dear Ms. Anderson:

This is your official notification that North Dakota State Plan amendment 10-002, "Tax Credits: amends the SP to disregard state and federal refunds as income and disregard them as assets for nine months after the month of receipt", has been approved effective January 1, 2010.

If you have any questions concerning this amendment, please contact Sophia Hinojosa at (303) 844-7129.

Sincerely,

Richard C. Allen Associate Regional Administrator Division for Medicaid and Children's Health Operations

CC: Mary Lou Thompson