

June 24, 2010

John R. Guhl, Director State of New Jersey Department of Human Services Division of Medical Assistance and Health Services P.O. Box 712 Trenton, New Jersey 08625-0712

Dear Mr. Guhl:

We have completed our review of New Jersey State Plan Amendment submittal 10-02-MA, "Treatment of Post-Eligibility Income" (Supplement 3 to Attachment 2.6-A, Page 1) and find it acceptable for incorporation into New Jersey's Medicaid Plan, effective January 1, 2010. Enclosed please find copies of State Plan Amendment 10-02-MA and Form CMS-179.

Please note that at the State's request, we have replaced the pages originally submitted with the pages forwarded to us via the State's May 14, 2010 (Supplement 3 to Attachment 2.6-A, Page 1) and June 10, 2010 (CMS-179) e-mails to our office.

If you have any questions or wish to discuss this further, please contact Patricia Ryan of my staff at 212-616-2436.

Sincerely,

/s/

Sue Kelly Associate Regional Administrator Division of Medicaid and Children's Health