STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL
584 Delaware Ave, 2nd floor
Buffalo, New York 14202

ANDREW M. CUOMO
GOVERNOR

JAMES G. SHEEHAN
MEDICAID INSPECTOR GENERAL

January 20, 2011

Mr. Robert Chur, President
Elderwood Affiliates, Inc.
7 Limestone Drive
Williamsville, New York 14221

Re: Elderwood Health Care at Maplewood
(formerly Maplewood Health Care Center, Inc.)
Notice of Rate Changes #10-6992
NPI Number: [redacted]
Provider Number: [redacted]

Dear Mr. Chur:

The Department of Health conducted an audit of your costs for the six months ended March 31, 1992 (audit #93-E04-1209) and the Office of the Medicaid Inspector General conducted an audit of rate appeals of your costs for the six months ended March 31, 1992 (audit #05-1412). These audits resulted in adjustments of your October 1, 1991 through December 31, 2004 rates.

Previously issued Notice(s) of Rate Changes have addressed over or underpayments through December 31, 2007. However, the six month base period ended March 31, 1992 is also used to calculate the operating portion of the January 1, 2008 through March 31, 2009 rates. Based on the enclosed audited rates calculated by the Bureau of Long Term Care Reimbursement, the Medicaid underpayment currently due the facility is $98,386. This underpayment is subject to Department of Health (the "DOH") and Division of Budget (the "DOB") final approval. While not anticipated, any difference between the calculated underpayment and the final DOH and DOB approved amount will be resolved with the Facility by the OMIG Bureau of Collections Management.

Enclosed are the appropriate rate sheets to support the amount due the facility. The rate sheets reflect only the carry forward of the base period operating expense adjustments. All other components of the January 1, 2008 to March 31, 2009 rates may be subject to future audit. The revised rates and Medicaid impact are as follows.

Rate Period	Issued Rates	Final Rates	Rate Decrease/ (Increase)	Medicaid Days	Medicaid (Underpayment)
01/01/08-03/31/08	$177.40/175.92	$180.10/178.62	$(2.70)	6,502	$ (17,555)
04/01/08-06/30/08	173.73/172.26	176.43/174.96	(2.70)	7,391	(19,956)
07/01/08-12/31/08	177.92/176.45	180.62/179.15	(2.70)	15,593	(42,101)
01/01/09-03/31/09	169.33/167.83	172.02/170.52	(2.69)	6,979	(18,774)
TOTAL MEDICAID (UNDERPAYMENT)					**$ (98,386)**

Arrangements for crediting the facility for the amount of the underpayment will be made by the Bureau of Collections Management in our Albany office. Should you have any questions, please contact them at:

Bureau of Collections Management
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, New York 12204
Phone #: (518) 474-5878
Fax#: (518) 408-0593

If you have any questions regarding the above, please call Mr. Brian Bibler at (716) 847-5090.

Sincerely,

Z. John Zirbel
Director, Audit Resources Management
Division of Medicaid Audit
Audit Management and Development
Office of the Medicaid Inspector General

ZJZ:pam
Enclosure – Rate Sheets
Ver-10.0