STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL
90 Church Street – 14th Floor
New York, New York 10007

DAVID A. PATERSON
GOVERNOR

JAMES G. SHEEHAN
MEDICAID INSPECTOR GENERAL

November 17, 2010

[redacted]
Concord Nursing Home, Inc.
300 Madison Street
Brooklyn, New York 11216

Re: Notice of Rate Changes #10-5103
NPI Number: [redacted]
Provider Number: [redacted]

Dear [redacted]

The Department of Social Services conducted an audit of your costs for base year 1983 (audit #91-C04-3010). This audit resulted in downward adjustments of your 1983 through 1991 rates.

Previously issued Notices of Rate Changes have addressed over or underpayments through December 31, 2007. However, the 1983 base year 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 $122,793. 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 overpayment 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 through 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 Impact
01/01/08-03/31/08	$259.47/258.41	$262.10/261.04	$(2.63)	8,676	$ (22,818)
04/01/08-05/31/08	254.64/253.58	257.25/256.19	(2.61)	5,994	(15,644)
06/01/08-06/30/08	252.21/251.15	254.76/253.70	(2.55)	3,205	(8,173)

07/01/08-11/30/08	$258.00/256.94	$260.55/259.49	$(2.55)	15,886	$ (40,509)
12/01/08-12/31/08	265.24/264.18	267.94/266.88	(2.70)	3,229	(8,718)
01/01/09-03/31/09	262.63/261.55	265.51/264.43	(2.88)	9,351	(26,931)

TOTAL MEDICAID UNDERPAYMENT **$(122,793)**

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

If you have any questions regarding the above, please call at

Sincerely

Director, New York City Regional Office
Division of Medicaid Audit
Audit Management and Development
Office of the Medicaid Inspector General

Attachment
Enclosure

CERTIFIED MAIL #
RETURN RECEIPT REQUESTED