

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
1301 Young Street, Room 833  
Dallas, Texas 75202



**Division of Medicaid & Children's Health, Region VI**

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June 24, 2010

Our Reference: SPA-NM-10-05

Ms. Carolyn Ingram, Director  
New Mexico Human Services Department  
Medical Assistance Division  
Post Office Box 2348  
Santa Fe, New Mexico 87504-2348

Dear Ms. Ingram:

We have reviewed the proposed amendment to your Medicaid State Plan submitted under Transmittal Number 10-05. This state plan amendment establishes a disregard of Federal and State tax refunds and credits from income and resources under 1902(r)(2) and 1931 of the Social Security Act.

In the future, when the State submits a State Plan Amendment (SPA) that may impact Indians or Indian health providers, CMS will look for evidence of the State's tribal consultation process for that SPA. Pursuant to section 1902 (a) (73) of the Act added by section 5006 (e) of the Recovery and Reinvestment Act of 2009, the State must submit evidence to CMS regarding the solicitation of advice prior to submission of the SPA. This consultation must include all federally recognized tribes, Indian Health Service and Urban Indian Organizations within the state.

Transmittal Number 10-05 is approved with an effective date of January 1, 2010 as requested. A copy of the HCFA-179, Transmittal No. 10-05 dated March 29, 2010 is enclosed along with the approved plan pages.

If you have any questions, please contact Suzette Seng at (214) 767-6478.

Sincerely,

Bill Brooks  
Associate Regional Administrator

Enclosures