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February 15, 2010

Mr. Phil Williams
Chief Financial Officer, Medicaid
Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, Florida 32308

Dear Mr. Williams:

The North Highland Company is pleased to submit our Final Report: Recommendations on the Financing and the Distribution of Funds for the Low-Income Pool, Disproportionate Share Hospital Program and Adjustments to Hospital Outpatient and Inpatient Rates for FY 2010-2011.

The report includes an analysis of the Low Income Pool (LIP) Council processes and presents findings and recommendations on the financing and distribution of funds. Additionally, the report contains a detailed model by entity that provides for an equitable approach for the financing and distribution of LIP funds. The presentations of our report to the Legislature are both scheduled for February 18th, 2010. The delivery of this report satisfies the list of required documentation deliverables in the RFQ 034.

We have enjoyed working with you and your staff through the course of this study and appreciate the time and effort you have committed to the report.

We look forward to the opportunity to serve the Agency for Health Care Administration in the future.

Sincerely,

Lori Nolen

Lori Nolen, Project Manager