## **Response to Public Comment**

In our May 15, 2013 proposed rule (RIN 0938-AR31, CMS-2367-P), we provided a 60-day public comment period and received the following comment:

<u>Comment</u>: A commenter stated that the burden estimate of 4 hours to comply with the added DSH reporting requirements at §447.299 is understated due to the amount of time required for the state to review the requirements, modify state rules, consult legal counsel, hold public hearings, and otherwise implement the new requirements.

Response: We disagree that the burden estimate associated with the added DSH reporting requirements should be increased and believe that our initial estimate is accurate. States are already required to submit an annual DSH audit and associated report to CMS. This rule simply adds three additional data elements (Medicaid provider number, Medicare provider number, and total cost) to the existing reporting that should be easily accessible to states.