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GOVERNOR

**Edith Slone**  
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**CABINET FOR HEALTH AND FAMILY SERVICES**  
**DEPARTMENT FOR MEDICAID SERVICES**  
**DIVISION OF HEALTH PLAN OVERSIGHT**  
**KENTUCKY HEALTH BENEFIT EXCHANGE**

**Eric Friedlander**  
SECRETARY

**Lisa Lee**  
COMMISSIONER

275 East Main Street, 6-WA  
Frankfort, Kentucky 40621  
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June 21, 2024

Berry Dunn McNeil & Parker, LLC  
2211 Congress Street  
Portland, ME 04102

In connection with your examination of the Kentucky Health Benefit Exchange (“The Exchange”), a component unit of the Commonwealth of Kentucky, compliance with 45 CFR Part 155, Subparts C, D, E, K, and M for the year ended June 30, 2023, for the purpose of expressing an opinion about whether the Exchange’s assertion regarding compliance with 45 CFR Part 155 is presented, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination.

- 1) As of June 30, 2023, the Exchange is in compliance with 45 CFR Part 155, except for the material noncompliance as made known to you.
- 2) All relevant matters are reflected in the measurement and/or evaluation of the Exchange’s compliance with 45 CFR Part 155.
- 3) We have disclosed to you all known matters that may contradict the Exchange’s compliance with 45 CFR Part 155, and we have disclosed to you all communications from regulatory agencies received through the date of your report affecting the Exchange’s compliance.
- 4) We are responsible for the Exchange’s compliance and for our assertion that it is presented in accordance with 45 CFR Part 155.
- 5) We have disclosed to you all events subsequent to June 30, 2023 that would have a material effect on the Exchange’s compliance.
- 6) Under the terms of the agreement, we have provided you with all relevant information and access to information and personnel in connection with your examination of the Exchange’s compliance with 45 CFR Part 155.
- 7) We have disclosed to you knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the Exchange’s compliance with 45 CFR Part 155.

Sincerely,

David Verry  
Assistant Director,  
Department for Medicaid Services, Division of Health Plan Oversight