



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

January 7, 2026

VIA EMAIL

John Curless
Department of Health & Human Services
Office of Financial Services
288 North 1460 West
Salt Lake City, Utah 84116

Subject: Disproportionate Share Hospital (DSH) Examination – Addendum #1
DSH Year: 2022

Dear Mr. Curless:

Attached is a copy of the DSH payment recoup and redistribution schedule Addendum #1 for DSH state plan year 2022. The attached document incorporates the following request:

- Presentation of the redistribution of overpayments identified in the 2022 Final DSH Examination Report dated September 19, 2025, and a revised data elements spreadsheet reflecting DSH payments after redistribution.

If you have any questions concerning the item listed above or any part of the attached schedules, please feel free to contact me either by telephone at 208.685.1583 or 800.336.7721 or by email at drobinson@mslc.com.

Sincerely,

Dan Robinson
Enclosure