



GEORGIA DEPARTMENT  
OF COMMUNITY HEALTH

Brian P. Kemp, Governor

Russel Carlson, Commissioner

2 Martin Luther King Jr. Drive SE, East Tower | Atlanta, GA 30334 | 404-656-4507 | www.dch.georgia.gov

April 18, 2024

David L. McGuffey, CELA  
Elder Law Practice Of David L. McGuffey, LLC  
400 North Selvidge St  
P.O. Box 2023  
Dalton, GA 30722

**NOTICE OF APPROVAL OF ANNUAL INVENTORY UPDATE AND ACCOUNTING**

Re: Special Needs Trust for [REDACTED]  
Case # [REDACTED]

Dear David L. McGuffey, CELA:

The DCH Trust Unit has reviewed the Annual Inventory Update and Accounting received for the above Special Needs Trust. After this review the Annual Inventory Update and Accounting has been **approved**. Please use the Case Number of this Trust that is listed above with all future correspondence.

Please remember that an Annual Inventory Update and Accounting must continue to be filed within sixty (60) days of the Trust anniversary date, [REDACTED], during the existence of the Trust. In addition, please note that upon any termination of the Trust, Medicaid must be paid back for all medical assistance received by the trust beneficiary during their lifetime. Payment must be made up to the total value of the remaining trust, before making any other trust distribution. If the trust does not have sufficient funds to make full reimbursement to Medicaid, trust assets must be liquidated and the proceeds used to reimburse Medicaid until Medicaid has been fully reimbursed. This would include, for example, a home place or vehicle owned by the trust.

The Trust Unit welcomes questions; please direct all questions to the Trust Unit using the contact information provided immediately below. Please remember that the Trust Unit cannot provide legal advice.

Georgia Department of Community Health  
Attn: Trust Unit  
100 Crescent Centre Pkwy, Ste 1000 Tucker, GA 30084  
Tel. 678.564.1168 / Fax 678.564.1169  
Email: [GATrustUnit@gainwelltechnologies.com](mailto:GATrustUnit@gainwelltechnologies.com)

Thank you for your attention and cooperation in this matter.

Sincerely,

Lawson Peters, CPA  
Trust Accounting Specialist