

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop C3-01-20
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Re: Pleasant Care 97/98 Payroll Tax Cost Group, PRRB Dec. No. 2005-D43 (June 10, 2005) (FYE 07/31/96-05/31/98)

I recommend that the Administrator, Centers for Medicare & Medicaid Services, decline to review the decision entered by the Provider Reimbursement Review Board in this case.

/s/
Jacqueline R. Vaughn
Attorney Advisor

APPROVED:

Date: 8/2/05

/s/
Leslie V. Norwalk, Esq.
Deputy Administrator
Centers for Medicare & Medicaid Services