

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop C3-01-20
Baltimore, Maryland 21244-1850
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Re: Omega Hills, Inc., PRRB Dec. No. 2006-D4 (11/17/2005) (FYE 12/31/96)

I recommend that the Administrator, Centers for Medicare and 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: 12/30/05

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