

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop C3-01-20
Baltimore, Maryland 21244-1850
Phone 410-786-3176 Facsimile 410-786-0043



Re: Preferred Management Corp., PRRB Dec. No. 2006-D08 (09/12/05) (FYE 12/31/00)

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: 2/21/06

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