



Department of Health and Human Services
Centers For Medicare & Medicaid Services

Office of the Attorney Advisor

Mail Stop: C3 - 01 - 20
7500 Security Blvd
Baltimore MD 21244
Office: 410 - 786 - 3176
Fax: 410 - 786 - 0043

Re: Kaleida Health 97 Ownership, PRRB Dec. No. 2003-D3 (09/27/02) (FYE's Various)

Pursuant to 42 C.F.R. §405.1875(d)(2), I recommend that the Administrator, Health Care Financing Administration, decline to review the decision entered by the Provider Reimbursement Review Board in this case.

/s/
Jacqueline R. Vaughn
Attorney Advisor

APPROVED:

Date: 1/6/03

/s/
Ruben J. King-Shaw, Jr.
Deputy Administrator and Chief Operating Officer
Centers for Medicare & Medicaid Services