



Re: Incare Home Health, Inc., PRRB Dec. No. 2004-D11 (FYE 9/30/96) (02/05/2004)

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: 3/15/04

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