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: *Florida Convalescent Centers '97 Therapy Management Fee Group* (09/30/04) (FYE 12/31/97)

Pursuant to 42 CFR 405.1875(d)(2), 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: 11/23/04

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