

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: Spectrum Home Care, Inc., PRRB Dec. No. 2004-D46 (FYE 12/31/96, 12/31/98
and 12/31/99)

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