

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: Countryside Manor Health Care Center, PRRB Decision No. 2005-D14
(12/17/2004) (FYE 12/31/1997)

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: 2/7/2005

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