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: <u>Capeside Cove Good Samaritan Center</u>, PRRB Decision No. 2005-D7 (11/23/04) (FYE 12/31/96)

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: 1/13/05	/s/	

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