EXHIBIT 139

MODEL LETTER TO PROVIDER (SEND WITH FORM CMS-2567)
(IMMEDIATE JEOPARDY DOES NOT EXIST)

(**NOTE:** The language provided below should be changed appropriately for surveys conducted by CMS.)

IMPORTANT NOTICE - PLEASE READ CAREFULLY

Nursing Home Administrator Name
Nursing Home Name
Address
City, State, ZIP Code

Dear (**Nursing Home Administrator**):

On (**date**) a survey was conducted at your facility by the (**State survey agency**) to determine if your facility was in compliance with Federal participation requirements for nursing homes participating in the Medicare and/or Medicaid programs. This survey found that your facility was not in substantial compliance with the participation requirements.

All references to regulatory requirements contained in this letter are found in Title 42, Code of Federal Regulations.

Plan of Correction (PoC)

A PoC for the deficiencies must be submitted by (**10 days after the facility receives its Form CMS-2567**). Failure to submit an acceptable PoC by, (**date indicated above as the due date for submission of a PoC**) may result in the imposition of remedies by (**20 days after due date for submission of a PoC**).

Your PoC must contain the following:

[__] What corrective action(s) will be accomplished for those residents found to have been affected by the deficient practice;

[__] How you will identify other residents having the potential to be affected by the same deficient practice and what corrective action will be taken;

[__] What measures will be put into place or what systemic changes you will make to ensure that the deficient practice does not recur; and,

[__] How the corrective action(s) will be monitored to ensure the deficient practice will not recur, i.e., what quality assurance program will be put into place.

Remedies will be recommended for imposition by the (**Centers for Medicare & Medicaid Services (CMS) Regional Office and/or the State Medicaid Agency**) if your facility has failed to achieve substantial compliance by (**the date certain**). Informal dispute resolution for the cited deficiencies will not delay the imposition of the enforcement actions recommended (**or revised, as appropriate**) on (**the date certain**). A change in the seriousness of the noncompliance on (**the date certain**) may result in a change in the remedy selected. When this occurs, you will be advised of any change in remedy.

RECOMMENDED REMEDIES

USE FOR CATEGORY 1 REMEDIES WHEN NO OTHER REMEDIES ARE RECOMMENDED - USE IN LIEU OF PREVIOUS PARAGRAPH:

Based on the deficiencies cited during your survey, we are imposing, as authorized by the CMS Regional Office or the State Medicaid Agency, the following remedies:

ADD TO PARAGRAPH APPLICABLE REMEDIES:

[__] Directed plan of correction effective (**15 days from the date of receipt of this notice**)(§488.424)

[__] State monitoring effective (**give date**) (§488.422)

[__] Directed in-service training effective (**15 days from the date of receipt of this notice**) (§488.425)

USE UNLESS ONLY CATEGORY 1 REMEDIES ARE IMPOSED OR IF REMEDIES ARE BEING IMPOSED IMMEDIATELY:

The remedies which will be recommended if substantial compliance has not been achieved by (date certain) include the following:

ADD TO PARAGRAPH THE APPLICABLE REMEDIES:

[__] Denial of payment for new admissions effective (**date certain + 20 days**). [§488.417(a)]

[__] Civil money penalty ($50 - $3,000 per day), effective (**the date the facility was first found out of compliance**). (This remedy is generally reserved for situations of serious noncompliance as described in §7510.) (§488.430)

[__] Temporary management effective (**date certain + 20 days**) (this remedy may be used for actual harm/widespread) (§488.415)

[__] State monitoring effective (**date certain + 5 days**) (§488.422)

[__] Directed plan of correction effective (**date certain +20 days**) (§488.424)

[__] Directed in-service training effective (**date certain + 20 days**) (§488.425)

[__] Specify alternative State remedies effective (**date certain + 20 days**) (**State law**)

USE IF REMEDY(IES) IMPOSED IMMEDIATELY (POOR PERFORMING FACILITIES):

Based on the deficiencies cited during your survey, we are recommending to the CMS Regional Office and/or (**State Medicaid Agency**) that:

[__] A civil money penalty be imposed effective (**the date the facility was first found out of compliance**). If the Regional Office or the State Medicaid Agency decides to impose the recommended civil money penalty, a notice of imposition will be sent to you. The penalty will continue to accrue until the deficiencies are corrected and your facility is found to be in substantial compliance, or your provider agreement is terminated

[__] [Recommended remedy(ies)] be imposed effective (**the date of the final notice plus 15 days**), except for State monitoring, which can be imposed immediately.

USE IF DENIAL OF PAYMENT FOR NEW ADMISSIONS WAS NOT A REMEDY INDICATED IN THE PREVIOUS LIST:

If you do not achieve substantial compliance within 3 months after the last day of the survey identifying noncompliance, the CMS Regional Office and/or State Medicaid Agency must deny payments for new admissions.

We are also recommending to the CMS Regional Office and/or State Medicaid Agency that your provider agreement be terminated on (**no later than 6 months from the last day of survey**) if substantial compliance is not achieved by that time.

USE IF SUBSTANDARD QUALITY OF CARE (SQC) IS IDENTIFIED:

Your facility's noncompliance with the following (**cite regulations**) has been determined to constitute SQC as defined at §488.301. Sections 1819(g)(5)(C) and 1919(g)(5)(C) of

the Social Security Act and 42 CFR 488.325(h) require that the attending physician of each

resident who was found to have received SQC as well as the State board responsible for licensing the facility's administrator be notified of the SQC. In order for us to satisfy these notification requirements, and in accordance with §488.325(g), you are required to provide the following information to this agency within 10 working days of your receipt of this letter:

The name and address of the attending physician of each resident found to have received SQC, as identified below:

List of affected residents:

_____

_____

_____

_____

_____

Please note that, in accordance with §488.325(g), your failure to provide this information timely will result in termination of participation or imposition of alternative remedies.

USE IF SUBSTANDARD QUALITY OF CARE (SQC) HAS BEEN IDENTIFIED ON 3 CONSECUTIVE STANDARD SURVEYS:

The finding(s) of SQC found during this survey constitute(s) 3 repeated findings of SQC, i.e., findings of SQC on the last 3 consecutive standard surveys of this facility. As a result, regardless of other remedies, (**CMS and/or the State Medicaid Agency**) must deny payment for all new admissions, effective on (**last day of survey + 20 days**) and impose State monitoring, effective (**last day of survey + 5 days**).

Allegation of Compliance

If you believe these deficiencies have been corrected, you may contact (**name, title, address, and telephone and fax number of survey agency representative**) with your written credible allegation of compliance. If you choose and so indicate, the PoC may constitute your allegation of compliance. We may accept the written allegation of compliance and presume compliance until substantiated by a revisit or other means. In

such a case, neither the CMS Regional Office nor the State Medicaid Agency will impose the previously recommended remedy(ies) at that time.

If, upon the subsequent revisit, your facility has not achieved substantial compliance, we will recommend that the remedies previously mentioned in this letter be imposed by the (**CMS Regional Office or the State Medicaid Agency**) beginning on (**the date the facility was first found out of compliance, i.e., last date of survey**) and continue until substantial compliance is achieved. Additionally, the CMS Regional Office or State Medicaid Agency may impose a revised remedy(ies), based on changes in the seriousness of the noncompliance at the time of the revisit, if appropriate.

Informal Dispute Resolution (IDR)

In accordance with §488.331, you have one opportunity to question cited deficiencies through and IDR process. You may also contest scope and severity assessments for deficiencies which resulted in a finding of SQC or immediate jeopardy. To be given such an opportunity, you are required to send your written request, along with the specific deficiencies being disputed, and an explanation of why you are disputing those deficiencies (or why you are disputing the scope and severity assessments of deficiencies which have been found to constitute SQC or immediate jeopardy) to (**name, title, address and telephone number and fax number of the person you will be conducting the IDR process**). This request must be sent during the same 10 calendar days you have for submitting a PoC for the cited deficiencies. An incomplete IDR process will not delay the effective date of any enforcement action.

ADD TO THE ABOVE PARAGRAPH IF THE SURVEY WAS CONDUCTED BY CMS:

IDR in no way is to be construed as a formal evidentiary hearing. It is an informal administrative process to discuss deficiencies. If you will be accompanied by counsel, you must indicate this in your request for IDR so that we may also have counsel present. You will be advised verbally of our decision relative to the informal dispute, with written confirmation to follow.

If you have any questions concerning the instructions contained in this letter, please contact (**name, title, address, phone number, and fax number of appropriate survey agency official**).

Sincerely yours,

(**Name and Title**)

cc: CMS Regional Office

and/or State Medicaid Agency