

Paul R. LePage, Governor Ricker Hamilton, Acting Commissioner

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IN THE MATTER OF:

Cedars Nursing Care Center)
John Watson) **FINAL DECISION**
630 Ocean Avenue)
Portland, ME 04103)

This is the Department of Health and Human Services' Final Decision.

The Recommended Decision of Hearing Officer Benedict, mailed August 9, 2017 and the responses and exceptions filed by Cedars Nursing Care Center have been reviewed.

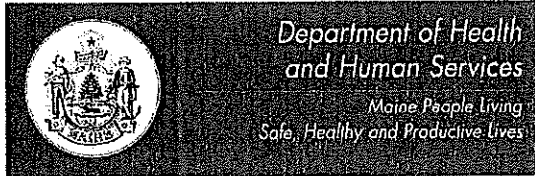
I hereby adopt the findings of fact and I accept the Recommendation of the Hearing Officer that the Department was not correct when it disallowed certain interest expenses relating to a refinancing for fiscal year 2014.

DATED: 01.02.18 SIGNED: *Ricker Hamilton*
RICKER HAMILTON, ACTING-COMMISSIONER *RH*
DEPARTMENT OF HEALTH & HUMAN SERVICES

YOU HAVE THE RIGHT TO JUDICIAL REVIEW UNDER THE MAINE RULES OF CIVIL PROCEDURE, RULE 80C. TO TAKE ADVANTAGE OF THIS RIGHT, A PETITION FOR REVIEW MUST BE FILED WITH THE APPROPRIATE SUPERIOR COURT WITHIN 30 DAYS OF THE RECEIPT OF THIS DECISION.

WITH SOME EXCEPTIONS, THE PARTY FILING AN APPEAL (80B OR 80C) OF A DECISION SHALL BE REQUIRED TO PAY THE COSTS TO THE DIVISION OF ADMINISTRATIVE HEARINGS FOR PROVIDING THE COURT WITH A CERTIFIED HEARING RECORD. THIS INCLUDES COSTS RELATED TO THE PROVISION OF A TRANSCRIPT OF THE HEARING RECORDING.

cc: William Stiles, Esq., Verrill Dana, 1 Portland Square, Portland, ME 04112
William Logan, Esq., OMS



Paul R. LaPage, Governor Ricker Hamilton, Acting Commissioner

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AUG - 9 2017

Ricker Hamilton, Acting Commissioner
Department of Health and Human Services
11 State House Station • 221 State Street
Augusta, ME 04333

Date Mailed: _____

In the Matter of: Cedars Nursing Care Center

ADMINISTRATIVE RECOMMENDED DECISION

An administrative hearing in the above-captioned matter was held on June 14, 2017, before Hearing Officer Miranda Benedict, Esq., at Portland, Maine. The Hearing Officer's jurisdiction was conferred by special appointment from the Commissioner of the Maine Department of Health and Human Services. The hearing was originally scheduled to be held on April 4, 2017. Attorney Stiles requested a reschedule and the Department did not have an objection. The hearing was rescheduled for May 22, 2017. Mr. Stiles requested a reschedule because he would be out of town. The Department did not have any objection. The hearing was rescheduled and held on June 14, 2017. The hearing record was left open through July 12, 2017, to allow submission of written closing arguments. The arguments were received and the record was closed.

An Order of Reference dated February 24, 2017 presented the issues presented *de novo* for hearing. However, the parties had stipulated and resolved all but one issue as listed in the Order of Reference. The original Order of Reference read,

Was the Department correct for the fiscal years 2010, 2011, 2012, 2013 and 2014, when it disallowed depreciation expenses related to Cedars Nursing Care Center's specific fixed asset purchases; when it disallowed certain interest expenses relating to a refinancing for fiscal year 2014; and when it allocated financing costs associated with a refinancing for fiscal year 2014 when the refinancing included debt owed by other entities owned by Cedars Nursing Care Center that are not nursing facilities? See, HO-8.

The parties' stipulations are incorporated by reference in this Recommended Decision. See, Appendix A (HO-10).

The hearing officer and parties respectfully recommend to the Acting Commissioner that the Order of Reference be amended to read,

Was the Department correct when it disallowed certain interest expenses relating to a refinancing for fiscal year 2014?

APPEARING ON BEHALF OF THE APPELLANT

William Stiles, Esq.
John Watson, CFO, Cedars Nursing Home Center
Brett Seekins, Baker Newman and Noyes

APPEARING ON BEHALF OF THE DEPARTMENT

William Logan, Esq.
David Hellmouth

ITEMS INTRODUCED INTO EVIDENCE

Hearing Officer Exhibits

- HO-1 Scheduling Notice dated March 29, 2017
- HO-2 Request for reschedule from William Stiles, Esq. dated March 22, 2017
- HO-3 Scheduling Notice dated March 8, 2017
- HO-4 Request for reschedule from William Stiles, Esq. dated March 22, 2017
- HO-5 Scheduling Notice dated March 8, 2017
- HO-6 Scheduling Notice dated January 20, 2017
- HO-7 Scheduling Notice dated January 20, 2017
- HO-8 Order of Reference dated January 17, 2017
- HO-9 Fair Hearing Report Form dated October 13, 2016
- HO-10 Written Stipulations of the Parties dated June 9, 2017 signed by William Stiles, Esq. and William Logan, Esq.

Department Exhibits

DHHS Volume I

- DHHS-1 JHA Services, Inc. and Subsidiaries, Audited Consolidated Financial Statements and Additional Information, Years ended April 30, 2014 and 2013, Baker, Newman, Noyes
- DHHS-2 Confirmation of Transaction, Bangor Savings Bank dated February 24, 2014
- DHHS-3 Medicare Provider Reimbursement Manual (CMS)

DHHS Volume-2

- DHHS-1 Summary of Appeal Issues
- DHHS-2 Chapter III, §67, MaineCare Benefits Manual (updated 2-27-12)
- DHHS-3 Cedars Nursing Care Center Cost Report for period May 1, 2013 through April 30, 2014

DHHS-4	Audit Report Transmittal dated July 29, 2015
DHHS-5	Letter from John Watson to Herb Downs dated August 25, 2015
DHHS-6	Final Informal Review Decision dated August 8, 2016
DHHS-7	Cedars Nursing Care Center request for administrative hearing dated October 5, 2016
DHHS-8	Fair Hearing Report Form
DHHS-9	Closing Argument

Appellant Exhibits

Cedars-1	Cedars' 2014 Audit Report
Cedars-2	Cedars' Request for Informal Review 2014
Cedars-3	Department Final Informal Review Decision 2014
Cedars-4	Commissioner's Decision/Hearing Officer Recommended Decision in Cedars' Prior Appeal
Cedars-5	Cedars' Request for Prior Approval
Cedars-6	Department's Approval
Cedars-7	Loan Documents
Cedars-8	Cedars' MaineCare Shortfall Analysis
Cedars-9	Closing Argument

STANDARD OF REVIEW

The hearing officer reviews the Department's claim for recoupment against an approved MaineCare services provider *de novo*. DHHS Administrative Hearing Regulations, 10-144 C.M.R. Ch. 1, § VII (C)(1); Provider Appeals, MaineCare Benefits Manual, 10-144 C.M.R. Ch. 101, sub-Ch. I, § 1.21-1 (A). The Department bears the burden to persuade the Hearing Officer that, based on a preponderance of the evidence, it was correct in establishing a claim for repayment or recoupment against an approved provider of MaineCare services. 10-144 C.M.R. Ch. 1, § VII (B)(1), (2).

RECOMMENDED DECISION

The hearing officer respectfully recommends that the Commissioner determine that the Department was not correct when it disallowed certain interest expenses relating to a refinancing for fiscal year 2014.

RECOMMENDED FINDINGS OF FACT

1. On January 16, 2014, the Cedars requested prior approval from the Department to refinance a HUD Loan through a transaction with Bangor Savings Bank.
2. The transaction required the direct purchase of a series of variable rate tax-exempt bonds, which would be issued by the Maine Health and Higher Education Facilities Authority (MHHEFA).
3. The request explained that the transaction would be an 'interest swap agreement'.

4. On February 12, 2014, the Department approved the Cedars' request for prior approval.
5. The approval specifically requested that Cedars submit, among other items, a copy of the swap agreement.
6. Mr. Carbonneau, DHHS HealthCare Financial Analyst, who approved the transaction, provided a copy of the approval to Mr. Hellmuth, Lead Auditor.
7. Pursuant to the Audit Report Transmittal dated July 29, 2015, the Department disallowed the interest paid pursuant to the Bangor Savings Loan to the extent that the fix rate of 4.03% required by the integrated loan documents exceeds the variable rate on the MHHEFA bonds.

REASONS FOR RECOMMENDATION

On February 27, 2014 Cedars closed on a transaction with Bangor Savings Bank to refinance an existing HUD loan. See, Cedars-7. The transaction was based upon the direct purchase of a series of variable rate tax exempt bonds issued by the MMMHEFA. The transaction was premised on an interest swap agreement that provided a fix interest rate of 4.03% at the time the transaction was made.

Per the Principles of Reimbursement for Nursing Facilities, Cedars sought and received prior approval for the refinancing transaction from the Department. See, §44.5.3(4). Specifically, Larry Carbonneau, Financial Health Analyst, DHHS, provided written approval of the refinancing transaction, which included the interest swap agreement. See, Cedars-8.

Per an Audit Report Transmittal dated July 29, 2015, The Division of Audit adjusted the interest expense, determining that Cedars was overpaid by \$18,278.00. See, Cedars-1. According to the Department, because the Principles of Reimbursement for Nursing Facilities did not sufficiently define proper and necessary interest expense, it was necessary and appropriate to reference the Medicare Reimbursement Manual. See, §23, Principles of Reimbursement for Nursing Facilities. The principle referenced by the Department explicitly does not recognize a provider's interest expense when such expense results from an interest swap agreement. See, §202.2, CMS-15.

By letter dated August 25, 2015, Cedars requested an informal review based upon several of the adjustments made by the Department. Specific to the disallowance of the portions of the interest cost Cedars wrote, in part,

"The auditor's calculations of allowable interest expense are based on assertions that the department has the right to limit the cost of refinancing debt to an arbitrary conclusion as made by Larry Carbonneau. The department may have the right to grant approval but not to condition that approval particularly to an arbitrary limit and the department granted approval for financing.

Additionally, the costs of refinancing Cedars debt was limited by the auditor to a payoff figure to HUD rather than to include the total costs attributable to Cedars to obtain the funds to make that payoff....

The auditor's read of CMS-15 Principle 202.2 has been inaccurately applied to this provider. Interest expense on rate swap's (sic) that produce investment income are disallowed and for obvious reasons- the expense incurred is not to satisfy a financial need of the provider but to produce investment income. This is hardly the case with the debt incurred or the interest expense that was filed in this cost report. No investment income has been generated from the rate swap agreement between Bangor Savings and the Cedars. The interest expense incurred meets the regulatory definitions of necessary and proper." See, Cedars-2.

The two regulatory provisions relevant to this case are Principle §44.5 , MaineCare Benefits Manual, Principles of Reimbursement for Nursing Facilities¹ and CMS-15, Medicare Provider Reimbursement.

According to the Principle §44.5, necessary and proper interest on both current and capital indebtedness is an allowable cost, but only under certain circumstances,

44.5 Interest Expense

44.5.2 Principle. Necessary and proper interest on both current and capital indebtedness is an allowable cost.

44.5.2 Interest. Interest is the cost incurred for the use of borrowed funds. Interest on current indebtedness is the costs incurred for funds borrowed for a relatively short term, usually one (1) year or less, but in no event more than fifteen (15) months. This is usually for such purposes as working capital for normal operating expenses. Interest on capital indebtedness is the cost incurred for funds borrowed for capital purposes, such as acquisition of facilities and equipment, and capital improvements. Generally, loans for capital purposes are long-term loans. Except as provided in Principle 18.5.4.6, interest does not include interest and penalties charged for failure to pay accounts when due.

44.5.3 Necessary. In order to be considered "necessary", interest must:

1 Be incurred on a loan made to satisfy a financial need of the provider. Loans which result in excess funds or investments would be considered unnecessary; and

2 Be reduced by investment income except where such income is from gifts, whether restricted or unrestricted, and which are held separate and not commingled with other funds. Income from funded depreciation is not used to reduce interest expense.

¹ The governing rules applicable at the time were last updated on February 27, 2012. Currently, the rule in question is now 18.5.

3 Proper. Proper requires that interest:

- a. Be incurred at a rate not in excess of what a prudent borrower would have had to pay in the money market existing at the time the loan was made.**
- b. Be paid to a lender not related through control or ownership, or personal relationship to the borrowing organization.**

In certain circumstances, the Department may reference other regulations when applying the Principles. According to Principle 23,

If these principles do not set forth a determination of whether or not a cost is allowable or sufficiently define a term used, reference will be made first, to the Medicare Provider Reimbursement Manual (HIM-15) guidelines, followed by the Internal Revenue Service Guidelines in effect at the time of such determination if the HIM-15² is silent on the issues.³

The Department argues that it was correct when it disallowed a portion of the interest claimed by Cedars. According to the Department, because 'financial need' is not sufficiently defined in the Principles, the Department correctly relied upon the guidelines in the CMS-15, as allowed under Principle 23.

According to the Department,

"The primary issue for decision relates to whether the refinancing interest swap was 'necessary' within the meaning of the MaineCare Benefits Manual ('MBM') Principles of Reimbursement for Nursing Homes ('the Principles'), Ch. III, Sec. 67, Principle 44.5.3. Specifically, the only disputed point was whether the interest was 'incurred on a loan to satisfy a financial need of the provider'. MBM Ch. III, Sec. 67, Principle 44.5.3(1). The issue boils down to the meaning of 'financial need', a term that is not defined in the Principles." See, DHHS-9.

According to the Department, CMS 15, §202.2 clearly states that the interest expense incurred under an interest swap agreement is not made to satisfy a financial need of the provider and therefore not an allowable cost,

Interest expense incurred under an interest rate swap agreement is not recognized for Medicare payment purposes because the interest expense incurred under such agreement does not result from a loan made to satisfy a financial need of the provider. See, HIM-15.

² HIM-15 is referred to as CMS-15 in this Recommended Decision

³ That principle is currently Principle 8.

The Department also argues that the interest at issue did not satisfy a 'financial need' of Cedars, but was rather a discretionary decision that provided a financial 'benefit' to Cedars,

"The Cedars' reason for the transaction was simple and understandable. They had an opportunity to reduce their financing costs and save money at a lower interest rate. While this may have been beneficial or advantageous to the Cedars, the regulatory requirement is financial need. Most telling of this dichotomy, is the testimony of John Watson concerning whether or not they would have engaged in the transaction without the interest swap. He testified that the Cedars would not have engaged in the transaction if there wasn't a significant disparity in the interest rate currently being paid, against those available in a refinancing. Conversely, the Cedars admitted that it would not have engaged in the refinancing if the result would have been a high interest rate. Put simply, this shows that the interest swap agreement was not a need of the Cedars it was discretionary. Cedars only entered in the transaction because it was financially advantageous. Financial benefit or advantage does not equate to financial need. Cedars pointed to no provision of the Principles that would lend support to such an interpretation-an interpretation at odds with the explicit terms utilized in the Principles themselves." See, DHHS-9.

Cedar's position is that the Department is incorrect that the Principles do not sufficiently define when an interest cost is proper and necessary. Therefore, the Department was not correct when it sought guidance from CMS-15. In addition, Cedar argues that the Department had already approved the interest swap agreement when Cedar, as required by the Principles, sought and received prior authorization for the agreement.

According to Cedars,

"Despite the Department's written prior approval of the Bangor Savings Loan, over a year later the Department disallowed a significant portion of the interest expense that it had previously approved. Because the Department specifically prior approved the Bangor Savings Loan, its current contrary position is not entitled to deference. Instead, the Department is now foreclosed from disallowing the Disputed Interest Expense, and therefore its audit adjustment disallowing the Disputed Interest Expense was improper." See, Cedars-9.

Cedars also argues that reliance on the CMS-15 is incorrect also because Medicare rules are substantially different from MaineCare rules in that Medicare does not require prior approval for refinancing.

Cedars also argues that the disallowance of the interest in this case violates Maine Law. According to Cedars, the Department's subsequent denial of interest cost after the Departments' approval of the refinancing constitutes a revised audit interpretation. According to the statute, such change must be provided with notice.

According to 22 MRS §41-B,

§41-B. Auditing and adjusting of health care and community service provider costs

This section governs the rules of the department and the practices of its auditors in interpreting and applying those rules with respect to payments for providers under the MaineCare program and payments by the department under grants and agreements audited pursuant to the Maine Uniform Accounting and Auditing Practices Act for Community Agencies. [2005, c. 588, §2 (NEW).]

1. Revised audit interpretations to be applied prospectively. Whenever the department's auditors revise an interpretation of a rule, agreement, circular or guideline in a manner that would result in a negative adjustment of a provider's or agency's allowable costs, the revised interpretation may be applied only to provider or agency fiscal years beginning after the date of the examination report, audit report or other written notification in which the provider or agency receives direct notice of the revised interpretation. For the fiscal year to which the report containing the revised interpretation applies, and any subsequent fiscal year ending prior to the issuance of the revised interpretation, the cost that is the subject of the revised interpretation must be considered allowable to the extent that it was allowable under the interpretation previously applied by the Office of Audit for MaineCare and Social Services, referred to in this section as "the office of audit." This subsection does not prohibit the office of audit from applying an adjustment to a fiscal year solely because that cost was not disallowed in a prior year.

Cedars disagrees with the Department that Cedar's participation in the interest swap agreement was discretionary. According to Cedars, based upon the financial market and the debt owed by Cedars, an interest swap was the only avenue available to refinance.

"The undisputed evidence in the record proves that the MHHEFA variable rate bond would not exist but for the swap agreement. Indeed, Bangor Savings required the swap agreement as a prerequisite for the(sic) its direct purchase of the MHHEFA bonds. Furthermore, the MHHEFA bonds were simply a vehicle to achieve a non-bank-qualified tax exempt issue, which allowed Bangor Savings to offer much lower fixed rate on the financing. As Mr. Watson explained, there was no market for such bonds without an agreement for a direct purchase. Bangor Savings was the only lender willing to entertain a direct purchase – and they required a swap agreement as a prerequisite to address IRS guidelines imposed on the bank. In other words, without Bangor Savings (and the swap agreement), the MHHEFA bonds would not exist." See, Cedars-9.

The hearing officer has determined that the Department was not correct when it disallowed certain interest expenses relating to a refinancing for fiscal year 2014.

The hearing officer agrees with Cedars that it followed the rules when it requested prior authorization for the Bangor Savings Bank transaction. See §44.5.3(4). Cedars specifically called attention to the fact that the transaction would contain an interest swap. According to the prior authorization request,

“The rate of interest on the existing HUD loan is 6.1% (including the MIP rate of .5%). The variable interest rate on the tax exempt bonds will be equal to the One Month Libor Rate, plus 2.63% times .75% (Bond Rate). The actual rate will depend on the Swap Agreement that fixes the variable bond rate at the time of the closing. Bangor Savings estimates that actual rate of the loan for The Cedars at closing to be 3.95%.” (emphasis added). See, Cedars-5.

The hearing officer also agrees that the Department, when it granted prior authorization, was fully aware that the transaction contained an interest swap agreement. According to the approval,

“The Department of Health and Human Services has determined that the loan refinancing proposal is allowable subject to the parameters listed below:

New Loan not to exceed \$5,000,000 and effective interest rate no greater than 4.15% for the life of the loan. Loan term not to exceed 300 months. Loan fees not to exceed \$100,000 or cash proceeds and loan fees not to exceed \$115,000 with prior notification of this office.

This approval is further condition (sic) upon the receipt and acknowledgement by my office of these items within 30 days of the loan closing.

***Loan Disbursement Schedule
Copy of Loan amortization schedule
Copy of the swap agreement.” (emphasis added). See, Cedars-6.***

The hearing officer also agrees with Cedars that the Principles contain sufficient explanation and definitions to preclude the Department from seeking guidance from CMS-15. Principle 44.5 defines both proper and necessary. According to the rule, a necessary interest expense must be incurred to fulfill a financial need. To be considered proper, interest must be incurred at a rate not in excess of what a prudent borrower would have had to pay. See, 44.5, Principles of Reimbursement of Nursing Homes.

The Department argues that the Bangor Savings Bank transaction was not to fill a financial need, but was rather discretionary on the part of Cedars. The hearing officer disagrees. First, the testimony at hearing was clear that without the interest swap, there would have been no

transaction. According to John Watson, CFO, Cedars Nursing Center, Bangor Savings Bank was the only lender available to them for the refinancing.

Mr. Watson also understands why interest swaps should be looked at with scrutiny, and explained why this transaction would survive such scrutiny. In his request for an Informal Review, Mr. Watson responds,

“The auditor’s reading of CMS-15 Principle 202.2 has been inaccurately applied to this provider. Interest expense on rate swap’s (sic) that produce investment income are disallowed and for obvious reasons- the expense incurred is not to satisfy a financial need of the provider but to produce investment income. This is hardly the case with the debt incurred or the interest expense that was filed in this cost report. No investment income has been generated from the rate swap agreement between Bangor Savings and The Cedars. The interest expense incurred meets the regulatory definitions of necessary and proper.” See, Cedars-2.

There was no argument that there was any investment income generated from the Bangor Savings Bank transaction.

Cedars also argues that the doctrine of equitable estoppel bars the Department from disallowing the interest expense.

In accordance with the Department’s administrative hearings regulations, the Hearing Officer has limited authority to address equitable estoppel issues. See 10-144 C.M.R. Ch. 1, § VII (B)(6). The “doctrine of equitable estoppel may prevent a government entity from discharging governmental functions or asserting rights against a party who detrimentally relies on statements or conduct of a government agency or official.” *State v. Brown*, 2014 ME 79, ¶14, 95 A.3d 82, 87. However, equitable estoppel “should be carefully and sparingly applied, especially where application would have an adverse impact on the public fisc.” *Mrs. T. v. Comm’r of Dep’t of Health and Human Servs.*, 2012 ME 13, ¶10, 36 A.3d 888, 891 (*citation omitted*). “To prove equitable estoppel against a governmental entity, the party asserting it must demonstrate that (1) the statements or conduct of the governmental official or agency induced the party to act; (2) the reliance was detrimental; and (3) the reliance was reasonable.” *Dep’t of Health and Human Servs. v. Pelletier*, 2009 ME 11, ¶17, 964 A.2d 630, 635. See also *Mrs. T.*, 2012 ME 13, ¶9, 36 A.3d at 891 (party asserting equitable estoppel defense has the burden of proof). “Equitable estoppel requires misrepresentations, including misleading statements, conduct, or silence, that induce detrimental reliance.” *Dep’t of Human Servs. v. Bell*, 1998 ME 123, ¶8, 711 A.2d 1292, 1295. The “totality of the circumstances, including the nature of the government official or agency whose actions provide the basis for the claim and the governmental function being discharged by that official or agency” must be considered in

determining whether governmental action should be equitably estopped. *Pelletier*, 2009 ME 11, ¶17, 964 A.2d at 636.

"Equitable estoppel based on a party's silence will only be applied when it is shown by clear and satisfactory proof that the party was silent when he had a duty to speak." *Bell*, 1998 ME 123, ¶8, 711 A.2d at 1295 (*citation omitted*). "Clear and satisfactory proof means clear and convincing proof." *Littlefield v. Adler*, 676 A.2d 940, 942 (Me. 1996). The requirement of "clear and convincing evidence" is "an intermediate standard of proof lying between the preponderance and the reasonable doubt standards," where "[t]he factfinder must be persuaded, on the basis of all the evidence, that the moving party has proved his factual allegations to be true to a high probability." *Taylor v. Comm'r of Mental Health and Mental Retardation*, 481 A.2d 139, 154 (Me. 1984).

Because the hearing officer has determined that the Department explicitly authorized the interest swap, it is not necessary to apply the doctrine of equitable estoppel.

In conclusion, the hearing officer recommends that the Commissioner determined that the Department was not correct when it disallowed certain interest expenses relating to a refinancing for fiscal year 2014.

MANUAL CITATIONS

- DHHS Administrative Hearing Regulations, 10-144 C.M.R. Ch. 1, § VII (2014)
- MaineCare Benefits Manual, Chapter III, Principles of Reimbursement for Nursing Facilities
- Medicare Provider Reimbursement Manual

RIGHT TO FILE RESPONSES AND EXCEPTIONS

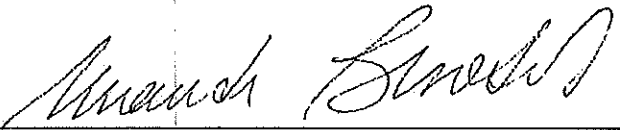
THE PARTIES MAY FILE WRITTEN RESPONSES AND EXCEPTIONS TO THE ABOVE RECOMMENDATIONS. ANY WRITTEN RESPONSES AND EXCEPTIONS MUST BE RECEIVED BY THE DIVISION OF ADMINISTRATIVE HEARINGS WITHIN FIFTEEN (15) CALENDAR DAYS OF THE DATE OF MAILING OF THIS RECOMMENDED DECISION.

A REASONABLE EXTENSION OF TIME TO FILE EXCEPTIONS AND RESPONSES MAY BE GRANTED BY THE CHIEF ADMINISTRATIVE HEARING OFFICER FOR GOOD CAUSE SHOWN OR IF ALL PARTIES ARE IN AGREEMENT. RESPONSES AND EXCEPTIONS SHOULD BE FILED WITH THE DIVISION OF ADMINISTRATIVE HEARINGS, 11 STATE HOUSE STATION, AUGUSTA, ME 04333-0011. COPIES OF WRITTEN RESPONSES AND EXCEPTIONS MUST BE PROVIDED TO ALL PARTIES. THE COMMISSIONER WILL MAKE THE FINAL DECISION IN THIS MATTER.

CONFIDENTIALITY

THE INFORMATION CONTAINED IN THIS DECISION IS CONFIDENTIAL. See 42 U.S.C. § 1396a (a)(7); 22 M.R.S. § 42 (2); 22 M.R.S. § 1828 (1)(A); 42 C.F.R. § 431.304; 10-144 C.M.R. Ch. 101 (I), § 1.03-5. ANY UNAUTHORIZED DISCLOSURE OR DISTRIBUTION IS PROHIBITED.

Dated: Aug 8, 2017



Miranda Benedict, Esq.
Administrative Hearing Officer

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