

EXHIBIT 354

(Rev. 118, Issued: 06-12-14, Effective: 01-01-12, Implementation: 01-01-12)

**MODEL LETTER TO INVOLVED RESIDENT, RESIDENT REPRESENTATIVE AND/OR STATE
OMBUDSMAN – OPPORTUNITY TO PROVIDE WRITTEN COMMENT
(INDEPENDENT INFORMAL DISPUTE RESOLUTION (IDR) HAS BEEN REQUESTED)**

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

IMPORTANT NOTICE - PLEASE READ CAREFULLY

(Date)

Name

Address

City, State, ZIP Code

Dear (Resident, Resident Representative and/or State Ombudsman):

On (date) a survey was conducted at (Name and address of Nursing Home) by the (State survey agency) to determine compliance with Federal requirements for nursing homes participating in the Medicare and/or Medicaid programs. The (Name of Nursing Home) has requested an Independent Informal Dispute Resolution regarding these survey results.

During this survey, findings were identified that involved the care or services provided to (Involved resident and/or Resident representative). We are writing to inform you that you have an opportunity to provide written comment regarding these findings. Specifically, (provide a brief description of the findings of noncompliance for which the facility is requesting Independent IDR).

Please provide any written comments no later than (date) directly to (name and address of the appropriate agency, entity or person).

If you have any questions, please contact (name, title, address, phone number and fax of the appropriate official)

Sincerely yours,

(Name and Title)

Enclosure

**cc: CMS Regional Office
and/or State Medicaid Agency**