EXHIBIT 27

MODEL LETTER TO PREVIOUSLY APPROVED FACILITY REQUESTING APPROVAL TO EXPAND OR ADD A NEW END STAGE RENAL DISEASE (ESRD) SERVICE

(Date)

Facility Director Name Facility Name Address City, State, ZIP Code

Dear (Facility Director Name):

You have indicated that your facility desires to be approved to (**expand existing dialysis capacity, add a new dialysis service, add transplantation service**) for beneficiaries of the ESRD program.

Each facility desiring to (**expand, add new**) services for ESRD beneficiaries is required to meet all health and safety requirements.

Complete Part I of the attached ESRD Application and Survey and Certification Report, Form CMS-3427, and return it with the documentation described on the instruction page. Your completed application must be accompanied by evidence of Certification of Need approval, if your State law requires such approval.

Also, you must furnish:

- 1. A Plan of Operation. If you offer dialysis, your plan of operation must cite the type of dialysis and number of stations and shifts.
- 2. The qualifications and responsibilities of the supervisory staff (physician, registered nurse in charge, dietitian, social worker, etc.) must be stated. If you plan to hire additional staff to service the (**expanded capacity, new activity**), list the numbers of additional staff by job category. List the laboratory services being performed on premise.

Keep a copy of the Part I of Form CMS-3427 and forward the remaining copies with the supporting statements, plan, and documentation to us. Meanwhile, we will schedule a mutually convenient date for a site visit to be made by our surveyors after we receive the materials. The surveyors will review the regulations with you and inspect your facility to determine whether the ESRD services you desire to furnish meet regulatory requirements. If you cannot complete and return the forms within the next 30 days, please inform us as to when we may expect them. We urge that you give this matter your highest priority.

(Name) Page 2 (Date)

Sincerely yours,

Director, State Agency

Enclosures (3): End Stage Renal Disease Application and Survey and Certification Report, Form CMS-3427, ESRD Program Regulations