EXHIBIT 277

FISCAL INTERMEDIARY (FI) MEDICARE PROVIDER BILLING NUMBER DEACTIVATION LETTER USED BY FI

(Date)

Community Mental Health Center Name Address City, State, ZIP Code

Dear _____:

Provider Number _____:

The FI, acting on behalf of the Centers for Medicare & Medicaid Services (CMS) to process and pay your Medicare claims, has observed that in the past 12 months no claims have been submitted under your Community Mental Health Center (CMHC) Medicare billing number, (**billing number**). Due to lack of activity, CMS will deactivate your billing number, as of (**date of deactivation**), rendering your CMHC an inactive Medicare provider. Deactivation occurs when a CMHC provider agreement remains in effect, but the FI has suspended payment to the CMHC until the FI has received and verified the CMHC is updated Form CMS-855 information.

You may wish to resume your CMHC's status as an active Medicare CMHC provider. However, to ensure that current data is on file, it will be necessary for you to complete an enrollment application, Form CMS-855, if you have never done so, or completely update your current Form CMS-855 when the CMHC resumes service to Medicare beneficiaries and bills for services rendered on their behalf. Any claims incurred before the reactivation of the CMHC billing number can be paid by the FI retroactively within the standard time limits for filing claims as specified in 42 CFR Part 424.44. You may obtain the Form CMS-855 from your FI, State Licensing, and/or Survey and Certification Agency.

You may elect to submit a letter to the FI (**fiscal intermediary address**), State Licensing or Survey and Certification Agency (**SA address**) requesting a voluntary termination of your Medicare provider agreement, if you will no longer bill Medicare.

(Name) Page 2 (Date)

If you have any questions regarding this letter, please contact (**name and phone number of FI contract**).

Sincerely yours,

(Name) (Title)

cc: CMS Regional Office FI Provider Enrollment Manager