EXHIBIT 275

ATTESTATION STATEMENT

Complete the following attestation statement and return it with your letter requesting participation in the Medicare program as a Community Mental Health Center providing partial hospitalization services.

The _____ (name of facility) hereinafter referred to as the Community Mental Health Center (CMHC), hereby agrees to:

(A) Maintain compliance with §1861(ff)(3)(B)(i) of the Social Security Act (the Act) by providing the services described in §1913(c)(1) of the Public Health Service Act (PHSA) (which supersedes the former §1916(c)(4) of the PHSA);

(B) Maintain compliance with §1861(ff)(3)(B)(ii) of the Act by meeting applicable licensing or certification requirements for CMHCs in the State in which it is located; and

(C) Maintain compliance with the requirements set forth in Parts 400, 410, 424, and 489 of Chapter IV, Title 42 of the Code of Federal Regulations, and to report promptly to the Health Care Financing Administration any failure to do so.

I certify that I have reviewed each Federal requirement indicated above and that _____ (name of facility) is in compliance with the applicable requirements. I also certify that I agree to comply with the provisions of §1866 of the Act and Medicare regulations applicable to CMHCs.

ATTENTION: Read the following provision of Federal law carefully before signing.

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme or device a material fact, or makes any false, fictitious or fraudulent statement or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than $10,000 or imprisoned not more than five years or both. (18 U.S.C. §1001).

Name _____ Title _____

Date _____