

[Date]

[Name of Medicare Administrative Contractor]

[Address line 1]

[Address line 2]

[City, State, Zip Code]

RE: Medicare Cost Report Representation Letter for [Provider Name]

Provider Number: [Provider Number]

Fiscal Year Ended: [Fiscal Year End Date]

To Whom It May Concern:

This representation letter is provided in connection with the submission of the Medicare Cost Report (CMS Form [Form Number]) for the provider and period referenced above. We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the preparation and fair presentation of the Cost Report in accordance with the applicable Medicare laws, regulations, and CMS instructions.
2. The financial information included in the Cost Report is supported by the accounting records of the facility and has been prepared on an accrual basis.
3. All costs included in the report are allowable and related to patient care, except as specifically identified and adjusted in the report.
4. We have disclosed all related party transactions and have adjusted the costs of services, facilities, and supplies furnished by related organizations to the lower of cost or market, as required.
5. We have maintained adequate documentation to support all items included in the Cost Report, including statistical data such as square footage, patient days, and census records.
6. There have been no instances of fraud or illegal acts involving management or employees who have a significant role in internal controls or the financial reporting process.
7. All known liabilities and contingencies have been properly accounted for or disclosed.
8. The Provider has complied with all aspects of contractual agreements that would have a material effect on the Cost Report in the event of non-compliance.

We understand that the information provided in this Cost Report will be used to determine Medicare reimbursement and that any intentional misrepresentation may be subject to prosecution under federal law.

Sincerely,

[Signature]

[Name of Authorized Official]

[Title]

[Phone Number]