



First Atlantic HealthCare

April 30, 2015

Larry D. Carbonneau, CPA
Health Care Financial Analyst
Division of Licensing & Regulatory Services
DHHS – SHS #11
41 Anthony Avenue
Augusta, ME 04333

Dear Larry,

During 2014, Portland Center for Assisted Living purchased and installed two boilers for a total of \$114,105. The attached statement provides the total cost and an estimated annual fuel savings of \$25,384. I am writing to request DHHS approval to use shorter lives under the Special Reimbursement Provisions for energy efficient improvements per Principles of Reimbursement for Residential Care Facilities.

Sincerely,

Kim Bernard, CPA
Budget & Reimbursement Manager
First Atlantic Healthcare