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**Division of Licensing and
Regulatory Services**

March 4, 2009

Phyllis Powell, Manager
Certificate of Need Unit
Division of Licensing and Regulatory Services
Department of Human Services
State House Station # 11
Augusta, Maine 04333-0011

RE: New England Rehabilitation Hospital
Minor Renovation Project
Letter of Intent

Dear Ms. Powell:

HealthSouth/Maine Medical Center, LLC dba New England Rehabilitation Hospital of Portland (NERH), is withdrawing the Letter of Intent (dated December 23, 2008) to request a ruling from the Department regarding the applicability of the Certificate of Need Program to NERH's proposed Minor Renovation Project.

Please feel free to contact me if you have any questions. I may be reached by telephone at (207) 662-8487.

Sincerely,



Amy Morse

Chief Executive Officer