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CERTIFIED MAIL -- RETURN RECEIPT REQUESTED

Eric J. Plinke Buckingham, Doolittle & Burroughs, LLP 191 West Nationwide Boulevard, Suite 300 Columbus, OH 43215

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and

INTER-OFFICE MAIL - RETURN RECEIPT REQUESTED

Laura E. Ellis, Senior Counsel Office of Counsel to the Inspector General U.S. Department of Health and Human Services Cohen Building, Room 5627 330 Independence Avenue, S.W. Washington, DC 20201

> Re: Alla Mikhli, D.P.M. v. Inspector General CR Docket No. C-07-350 Appellate Docket No. A-07-139 Appellate Decision No. 2123 Dated: October 31, 2007

DETERMINATION TO DECLINE REVIEW

Counsel:

On September 11, 2007, the petitioner, Alla Mikhli, D.P.M., filed a Notice of Appeal regarding the August 3, 2007 decision issued by Administrative Law Judge (ALJ) Steven T. Kessel (DAB CR1631). Based on our review of the record and our evaluation of the issues raised in the Notice of Appeal (and accompanying brief), we have determined that we need not issue a separate decision. We therefore decline review of the ALJ's August 3, 2007 decision. The ALJ's decision becomes final and binding 60 days from the date of service of this letter. See 42 C.F.R. 1005.21(j). The date of service will be deemed to be five days from the date of mailing.

Judicial review is available in an appropriate United States district court if a civil action is filed within 60 days after service of this decision. See sections 1128(f)(1) and 205(g) of the Social Security Act and 42 C.F.R. § 1005.21(k)(1).

/s/ Sheila Ann Hegy

/s/ Leslie A. Sussan

/s/ Judith A. Ballard Presiding Board Member

cc: Civil Remedies Division

Heidi Sorensen, OCIG Robin Schneider, OCIG Susan Earp, OCIG