

## 42 C.F.R. § 417.806

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### Financial records, statistical data, and cost finding.

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- (a) The principles specified in § 417.568 apply to HCPPs, except those in paragraph (c) of that section.
- (b) The HCPP may use a method for reporting costs that is approved by CMS. CMS bases its approval on a finding that the method—

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