

Austin Cleveland

501 Bath Road, Bristol, PA 19007 Tel (215) 785-9200

President and Chief Executive Officer

26 February 2004

Marc P. Volavka Executive Director Pennsylvania Health Care Cost Containment Council 225 Market Street, Suite 400 Harrisburg, PA 19101

Dear Mr. Volavka:

We have reviewed the PHC4 2002 CABG Report – Final Outcome Data for Comment, and rereviewed our mortality cases. Based on our investigation, we offer the following comment. "Our investigation demonstrates that our level of severity index is greater than reflected in this study."

Thank you for the opportunity to comment.

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Austin Cleveland

President and Chief Executive Officer

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