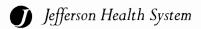
Albert Einstein Healthcare Network

Einstein



A. Susan Bernini Chief Operating Officer

Albert Einstein Healthcare Network

September 9, 2005

Albert Einstein Medical Center

Belmont Behavioral Health

Germantown Community Health Services

Services

MossRehab

Willowcrest

Willow Terrace

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

Harrisburg, Pennsylvania 17101

Dear Mr. Volavka:

Thank you for the opportunity to publicly comment on the fact that Albert Einstein Medical Center will be excluded from the Pennsylvania Health Care Cost Containment Council's Hospital Performance Report covering the period of October 1, 2003 to September 30, 2004.

Our comments are listed below:

We are always happy to share our results and have prided ourselves in timely submission of Atlas data to PHC4. However, after the purchase of Elkins Park Hospital from Tenet Health in November 2003, we were unable to make the required submission timeframe due to the complexities associated with utilizing two different information systems. We regret that this occurred and are happy to report that subsequent to the 1st quarter 2004, all submission due dates have been met. We do not anticipate future problems.

Sincerely,

A. Susan Bernini

Chief Operating Officer