West Pend Allegheny Health System.

320 Easy North Avenue, Pritterron, PA 15212-4772 412-359-3131

September 19, 2006

Marc P. Volavka, Executive Director Perusylvania Health Care Cost Containment Council 225 Market Street, Suite 400 Harrisburg, PA 17101

Dear Mr. Volavka:

Allegheny General Hospital would like to thank the Pennsylvania Health Care Cost Containment Council for the invitation to review and comment on data contained within the upcoming release of the Federal Piscal Year 2005 Hospital Performance Report. We appreciate the council's efforts in providing both hospitals and the public, with access to hospital effectiveness benchmarks.

Through our continuous efforts to enhance performance improvement initiatives, we utilize this information in conjunction with additional sources of outcomes data to monitor and improve upon the quality of our patient care. Altegheny General Hospital remains committed to providing our patients with both the safest and highest quality of care available. We look forward to continuing to work closely with the council, as we achieve this goal.

Sincerely,

Connie M. Cibrone President & CEO