March 30, 2007

Sponsored by Sisters of the Sorrowful Mother

Centers for Medicare & Medicaid Services Office of Strategic Operations and Regulatory Affairs Division of Regulations Development - C Attention: Bonnie L. Harkless Room C4-26-05 7500 Security Boulevard Baltimore, MD 21244-1850

Dear Ms. Harkless:

We would like to provide you with a few comments about the Occupational Mix Survey proposed process on behalf of the hospitals that we serve, namely Saint Michael's Hospital, provider number 52-0002, and Saint Clare's Hospital, provider number 52-0202. Our comments are as follows:

- 1. Make the Occupational Mix Survey match the hospital's fiscal year. I understand that CMS is working to make the Cccupational Mix Survey easier to complete. This would be the easiest for the hospitals to complete. ì
 - 2. Make the Occupational Mix Survey include wage and wage-related cost accruals. This makes it easier to tie to our financial information.
 - 3. Include all payment types into the Occupational Mix Survey. Shift differentials and on-call pay are common elements in healthcare wages. It is hard to believe that including these pay types would skew wage results dramatically, but it would make completion of the Occupational Mix Survey much easier to complete.

Thank you for taking the time to review our comments. If you have any questions, please contact me 715-343-3402.

Sincerely,

Craig Aittama

Controller

Andrea Kubisiak

Reimbursement Supervisor

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Gail Dombrowski

'Senior Accountant