

Chiquita Brooks-LaSure  
Administrator  
Centers for Medicare & Medicaid Services  
Department of Health and Human Services  
Attention: CMS-2552-10

**Re: Comments to Proposed Rule, Agency Information Collection Activities: Submission for OMB Review. File Code CMS-2552-10**

Dear Administrator, Brooks-LaSure:

The University of Utah Health (U of U Health) appreciates the opportunity to submit comments on the above-referenced proposed rule.

***Proposed Rule Chapter 40 Hospital and Hospital Health Care Complex Cost Report Form, Worksheet S-3, Rev. 40-58.1, Part I, line 34.***

*Line 34--Effective March 1, 2020, through the end of the COVID-19 public health emergency (PHE), enter the number of temporary expansion COVID-19 PHE acute care beds in column 2 and the number of bed days available for temporary expansion COVID-19 PHE acute care beds in column 3. In columns 5, 6, 7, and 8, enter the number of inpatient days for temporary expansion COVID-19 PHE acute care beds for title V, title XVIII, title XIX, and all patients, respectively. The beds and days entered on this line are a subset of the beds and days that must be entered on line 1 and lines 8 through 12. The temporary expansion COVID-19 PHE acute care bed days available are excluded from the calculation of the IPPS hospital inpatient bed days available on Worksheet E, Part A, line 4.*

We appreciate CMS providing an opportunity to report COVID beds on a separate line and exclusion from IPPS hospital inpatient bed days available on Worksheet E, Part A, line 4. Please provide a clear definition and intent of temporary expansion of COVID-19 PHE acute care beds for S-3, Part I, line 34 reporting. Are you only allowing the beds and days to be reported if a provider had to create temporary beds for the treatment of COVID patients versus segregating COVID patients into existing beds within the hospital? For example, hospital A established temporary beds at a local church to treat COVID patients compared to hospital B converting a specific unit of their hospital with the sole intent of treating COVID patients. Is it appropriate for both hospitals to report on S-3, Part I, line 34? Without a clear definition and examples, this may create various interpretations and result in confusion with Medicare Administrative Contractors during an audit.

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Thank you for the opportunity to provide comments for the 2023 Proposed Rule CMS-2552-10.

Sincerely,

Signed without signature to  
avoid undue delay

University of Utah Health  
50 North Medical Drive  
Salt Lake City, Utah 84132

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