Author Full Name: Anonymous Received Date: 07/22/2022 05:43 PM

## **Comments Received:**

Dear Director William N. Parham, III:

On behalf of Allina Health, we are writing in response to proposed changes to the Hospital and Health Care Complex Cost Report. Specifically, we are focused on changes to the Medicare Provider Reimbursement Manual 15-2, Chapter 40 pertaining to the S-10 worksheet. We offer comments requesting changes, improved clarity, concerns of unintended consequences, and more as the agency seeks to revise certain components of the Hospital and Health Care Complex Cost Report.

See attached document for full comments.