Reviewer’s report

Title: The impact of ICU format change on the outcome of high risk surgical patients: a cohort analysis

Version: 2 Date: 14 December 2010

Reviewer: Maurizia Capuzzo

Reviewer's report:

The authors answered my questions.

Level of interest: An article of importance in its field

Quality of written English: Acceptable

Statistical review: No, the manuscript does not need to be seen by a statistician.

Declaration of competing interests:

I declare that I have no competing interests