Reviewer's report

Title: Determinants of financial performance of home-visit nursing agencies in Japan.

Version: 3 Date: 2 January 2014

Reviewer: Christa Hojlo

Reviewer's report:

1. Thank you for the excellent and comprehensive revisions. There are significant improvements in the manuscript and all my questions/suggestions were addressed.
2. Clear introduction and sets stage for the study
3. Clear description of methods
4. Clear variables being studied
5. Good discussion and impact on future. Good discussion related to previous study findings.

Level of interest: An article whose findings are important to those with closely related research interests

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.