Reviewer's report

Title: Characteristics of Primary Care Trusts in financial deficit and surplus - a comparative study in the English NHS

Version: 3 Date: 24 April 2006

Reviewer: Sheena S Asthana

Reviewer's report:

General

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Major Compulsory Revisions (that the author must respond to before a decision on publication can be reached)

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Minor Essential Revisions (such as missing labels on figures, or the wrong use of a term, which the author can be trusted to correct)

I think that the revision of the paper is fine. Could I request, however, that rather than quoting the additional section as a 'personal communication', the authors instead use the following reference:

Asthana, S., Gibson, A., Moon, G., Dicker, J. and Brigham, P. (2004). The pursuit of equity in NHS resource allocation: should morbidity replace utilisation as the basis for setting health care capitations? Social Science and Medicine, 58(3):539-551.

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Discretionary Revisions (which the author can choose to ignore)

What next?: Accept after minor essential revisions

Level of interest: An article of importance in its field

Quality of written English: Acceptable

Statistical review: No