Reviewer's report

**Title:** Learning from a Comparison of Apples and Oranges: A Retrospective Analysis of Health Systems in Denmark and Kaiser Permanente

**Version:** 2  **Date:** 30 June 2008

**Reviewer:** Adalsteinn Brown

**Reviewer's report:**

This is a good paper. A few additional points/caveats/corrections would make it much stronger and a good basis for policy discussion.

(i) Don't worry about the chi-square test. The authors are reporting on entire populations for which the underlying probability distributions are unknown. I wouldn't bother with the chi-square test or other tests of statistical significance. The differences are large and relevant.

(ii) The report begins to speak to comparative effectiveness of the two systems. However, it glides over the much higher reported prevalence of chronic disease in the KP system. This is, in some ways, another measure of effectiveness of the health care system and should be considered as such and not just something that should be adjusted for in comparisons.

(iii) Another risk, particularly when making cross-sectional comparisons is to mistake a cross-sectional difference as a permanent difference and not just two different points on the same secular trend. It would be useful, at least in the discussion, to talk about whether or not the directions of change in each system are the same and whether or not the authors believe the observed differences will persist over time.

(iv) Finally, the slightly higher cost per capita in KP may simply be the result of higher salaries in the US health system. This sort of difference will not be accounted for by use of PPP. A simple set of comparisons of average physician and nurse compensation in each system would help identify whether the differences are due to something relatively unimportant. If the difference is likely due to salaries then the case for KP being more effective and efficient is further strengthened.

**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'