fects. For example, it may prompt people to think about how they could make a difference. We understand that it is difficult to expect researchers living in developed countries to study what they do not know. As Louis Jacques points out, research on problems of the developing world should be done by those living and working in those countries. Researchers from the developed world could, however, use their research expertise to train investigators working in low-income countries so that they can conduct and publish the studies they think are needed. We also hope our study will serve as a reminder that the human race lives in a global village. Those of us in privileged circumstances must find ways to gain a more global perspective so as to improve health for all.

Paula A. Rochon
Jennifer Gold
Jocalyn P. Clark
Kunin-Lunenfeld Applied Research Unit
Baycrest Centre for Geriatric Care
Toronto, Ont.

Reference
1. Rochon PA, Mashari A, Cohen A, Misra A, Laxer D, Streiner DL, et al. Relation between randomized controlled trials published in leading general medical journals and the global burden of disease. *CMAJ* 2004;170(11):1673-7.

DOI:10.1503/cmaj.1041163

Care at for-profit hospitals

I was surprised to learn that Gordon Guyatt, coauthor of an influential paper on health care delivery,[1] was also a candidate for the New Democratic Party during this year's federal election. The statement in the article claiming that there were no competing interests for any of the authors is as shocking as it is false. At the very least, medical studies published by politicians should be transparent about that fact.

William M. Nuttley
University of Toronto
Toronto, Ont.

Reference
1. Devereaux PJ, Heels-Ansdell D, Lacchetti C, Haines T, Burns KEA, Cook DJ, et al. Payments for care at private for-profit and private not-for-profit hospitals: a systematic review and meta-analysis. *CMAJ* 2004;170(12):1817-24.

DOI:10.1503/cmaj.1041049

Peter Devereaux and associates[1] estimate the cost of care provided in private hospitals. Unfortunately, they ignore 3 important points.

The first is corporate income taxes. The authors estimate that for-profit hospital care (if half of Canadian hospitals were converted to private for-profit institutions) would cost an additional \$3.6 billion. This additional money would be spent on improving care (greater capacity, shorter waiting times, newer technology) or other hospital expenses, or it would become "profit" before taxes. The average combined federal and provincial corporate income tax rate was estimated at 38.1% in Canada for 2002.[2] If none of the additional \$3.6 billion were spent on additional hospital expenses, then the for-profit hospitals would have to pay \$1.37 billion (38.1% × \$3.6 billion) in corporate income taxes. This would reduce the impact on taxpayers.

Second, the authors ignore the role of competition. The study with the most recent data (for 1986–1994) and the most patients found that lack of competition leads to higher prices, even for nonprofit hospitals.[3] Devereaux and associates ignore the effect of competition in moderating prices.

Third, Devereaux and associates have ignored case mix. Instead, they extrapolate one pooled estimate of a congeries of hospital payment ratios to the entire Canadian hospital system.

I am sure that consideration of the above points would substantially alter the policy recommendations that were derived from the meta-analysis.

Vincent V. Richman
Associate Professor of Accounting
Sonoma State University
Rohnert Park, Calif.

References
1. Devereaux PJ, Heels-Ansdell D, Lacchetti C, Haines T, Burns KEA, Cook DJ, et al. Payments for care at private for-profit and private not-for-profit hospitals: a systematic review and meta-analysis. *CMAJ* 2004;170(12):1817-24.
2. Department of Finance Canada. *The Canadian tax advantage* [online]. Ottawa: The Department; 2002 Jan; updated 2004 Mar 8. Available: www.fin.gc.ca/toce/2002/cantaxadv_e.html (accessed 2004 Sep 10).
3. Keeler EB, Melnick G, Zwanziger J. The changing effects of competition on non-profit and for-profit hospital pricing behavior. *J Health Econ* 1999;18(1):69-86.

DOI:10.1503/cmaj.1041047

[Three of the authors respond:]

William Nuttley raises the issue of competing interests for our article on costs of care in for-profit hospitals,[1] with reference to coauthor Gordon Guyatt's candidacy for the New Democratic Party in the 2004 federal election. The choice of our research question was undoubtedly one of people's interests and values, but that is true of all investigators and all projects.[2] Our work was conducted before Guyatt was nominated as a political candidate. The researchers on our study team hold widely varying political views, but they shared a common conviction that it was crucial to answer the study question (regardless of the results), given