

Supplementary Online Content

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This supplementary material was provided by the authors to give readers additional information about their work.

eTable 1. Hospital Compare Quality of Care Process Measures

Condition	Quality Measure
Acute Myocardial Infarction (AMI)	Aspirin within 24 hours of admission
	Aspirin at the time of discharge
	Angiotensin converting enzyme (ACE) inhibitor or angiotensin receptor blocker (ARB) for left ventricular systolic dysfunction (LVSD)
	Beta-blocker within 24 hours of admission
	Beta-blockers at the time of discharge
	Fibrinolytic medication received within 30 minutes of hospital arrival
	Percutaneous coronary intervention (PCI) Received Within 90 Minutes of Hospital Arrival
	Smoking cessation advice or counseling among smokers
Congestive Heart Failure (CHF)	Evaluation of left ventricular systolic function
	ACE inhibitor or ARB for LVSD
	Discharge instructions that address activity level, diet, medications, follow-up appointment, weight and symptom monitoring
	Smoking cessation advice or counseling among smokers
Pneumonia	Oxygenation assessment
	Initial antibiotic therapy begun within 6 hours of arrival
	Pneumococcal vaccination status
	Influenza vaccination status
	Blood cultures performed prior to antibiotics being started
	Appropriate initial antibiotic selection
	Smoking cessation advice or counseling among smokers

Summary scores for each condition were calculated as the total number of times a hospital performed the appropriate action for each measure divided by the total number of opportunities the hospital had to provide appropriate care for that condition.

eTable 2. Detailed Methodology for Mortality Calculations

Risk-Adjusted Mortality Rates:

To identify index hospitalizations, we examined all hospitalizations at U.S. acute-care hospitals in our analytic sample between January 1, 2002 and November 30, 2010. Discharges occurring in December 2010 were excluded because we lacked a full 30 days of follow-up. We then analyzed all-cause mortality within 30 days of admission using the Elixhauser adjustment scheme, where the likelihood of mortality was adjusted for patient characteristics including age, gender, race, and the presence or absence of up to 29 co-morbidities. The Elixhauser adjustment was developed for mortality and is widely accepted for its good predictive validity; it has been used in multiple prior studies using Medicare data and is available for download from the Agency for Health Care Research and Quality (AHRQ) Healthcare Cost and Utilization Project (H-CUP) website at <http://www.hcup-us.ahrq.gov/toolssoftware/comorbidity/comorbidity.jsp>. Our models are logistic regression models which account for clustering of patients within hospitals.

There are a number of commonly used approaches for risk-adjustment of mortality rates, each of which in some way accounts for age, gender, and medical comorbidities of the patient populations in question. Krumholz and colleagues developed a Bayesian approach to additionally risk-standardize mortality rates, which goes a step beyond risk-adjustment, that is used by the Centers for Medicare and Medicaid Services for public reporting (Krumholz et al, *Circulation* 2006; 113: 1683-1692). However, because risk standardization was designed for public reporting, it reduces variation, especially for smaller hospitals with small sample sizes, leading to much greater homogeneity among all hospitals. Therefore, risk-adjustment rather than risk-standardization may be better suited to research comparing patient outcomes across groups of hospitals, particularly when there may be volume-outcome relationships within the data (Silber et al, *Health Serv Res.* Oct 2010; 45(5 Pt 1): 1148–1167). We therefore chose *a priori* to use the Elixhauser risk-adjustment scheme rather than risk-standardization for this study.

eTable 3. Matched Control Hospitals

		Matched Controls (N=631)	Switched to For-Profit (N=237)	P-Value
Size	Small (<100 beds)	339 (53.7%)	120 (50.6%)	0.363
	Medium (100-399 beds)	274 (43.4%)	106 (44.7%)	
	Large (≥400 beds)	18 (2.9%)	11 (4.6%)	
Region	Northeast	48 (7.6%)	19 (8.0%)	0.989
	Midwest	146 (23.1%)	53 (22.4%)	
	South	333 (52.8%)	127 (53.6%)	
	West	104 (16.5%)	38 (16.0%)	
Profit Status	Non-profit, private	482 (76.4%)	183 (77.2%)	0.797
	For-profit	0 (0%)	0 (0%)	
	Public	149 (23.6%)	54 (22.8%)	
Teaching	Major	8 (1.3%)	4 (1.7%)	0.650
	Minor	73 (11.6%)	32 (13.5%)	
	Not Teaching	550 (87.2%)	201 (84.8%)	
Rural-Urban Commuting Area	Urban	250 (39.6%)	112 (47.3%)	0.085
	Sub-Urban	43 (6.8%)	21 (8.9%)	
	Large Rural Town	118 (18.7%)	35 (14.8%)	
	Small Town/Isolated Rural	220 (34.9%)	69 (29.1%)	
Member of a Hospital System		347 (55.0%)	166 (70.0%)	<0.001
MICU		367 (58.2%)	112 (47.3%)	0.004

MICU = medical intensive care unit.

eTable 4. Change in Hospital Financial Performance for Converting Hospitals Versus Controls in Post-Conversion Years 3-4

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Margins	<i>Converting Hospitals</i>	-1.4%	-2.6%	-0.3%	1.8%	0.6%	2.9%	3.2%	1.8%	4.6%	3.1%	1.4%	4.7%	<0.001
	<i>Controls</i>	2.1%	1.3%	3.0%	2.2%	1.4%	3.1%	0.1%	-1.1%	1.3%	.	.	.	.
OP margins	<i>Converting Hospitals</i>	-6.6%	-8.2%	-4.9%	-3.1%	-4.7%	-1.4%	3.5%	1.5%	5.5%	3.9%	1.5%	6.3%	0.001
	<i>Controls</i>	-2.7%	-3.9%	-1.5%	-3.1%	-4.3%	-1.9%	-0.4%	-2.1%	1.3%	.	.	.	.
Liquidity Ratio	<i>Converting Hospitals</i>	2.30	0.71	3.89	1.96	0.43	3.49	-0.35	-2.49	1.80	0.65	-1.93	3.22	0.623
	<i>Controls</i>	2.94	1.96	3.91	1.95	1.02	2.87	-0.99	-2.78	0.80	.	.	.	.
Capitalization Ratio	<i>Converting Hospitals</i>	0.27	0.00	0.54	0.31	0.04	0.57	0.04	-0.08	0.15	0.08	-0.35	0.51	0.720
	<i>Controls</i>	0.45	0.28	0.63	0.41	0.24	0.58	-0.04	-0.34	0.26	.	.	.	.
Medicare Payments (ave/hospitalization)	<i>Converting Hospitals</i>	\$5,707	\$5,455	\$5,959	\$6,444	\$6,197	\$6,691	\$737	\$474	\$1,000	-\$34	-\$348	\$281	0.834
	<i>Controls</i>	\$5,663	\$5,460	\$5,866	\$6,433	\$6,234	\$6,633	\$770	\$550	\$991	.	.	.	.

Analysis includes 138 hospitals in the Converting Hospitals group and 363 hospitals in the controls group. Matched controls were selected by matching on hospital size category (categorizing small hospitals as those with fewer than 100 beds, medium as those with 100-399 beds, and large hospitals as those with 400 or more beds), teaching status (teaching versus non-teaching), and Hospital Referral Region (HRR).

eTable 5. Change in Hospital Quality and Outcomes for Converting Hospitals Versus Controls in Post-Conversion Years 3-4

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Quality Metrics														
Processes of Care	<i>Converting Hospitals</i>	78.9	77.1	80.7	91.6	90.3	92.9	12.7	10.9	14.4	1.0	-1.1	3.2	0.355
	<i>Controls</i>	80.6	79.2	82.0	92.3	91.2	93.4	11.7	10.5	12.9	.	.	.	.
Nurse Staffing Ratio	<i>Converting Hospitals</i>	6.2	5.8	6.6	6.5	6.1	6.9	0.3	-0.1	0.8	0.2	-0.3	0.7	0.530
	<i>Controls</i>	6.0	5.6	6.3	6.2	5.8	6.5	0.2	-0.2	0.5	.	.	.	.
Mortality Rates														
All-Cause, All-Condition Mortality	<i>Converting Hospitals</i>	8.5%	8.2%	8.8%	8.3%	7.9%	8.6%	-0.2%	-0.6%	0.2%	0.0%	-0.5%	0.5%	0.303
	<i>Controls</i>	8.2%	8.0%	8.5%	8.0%	7.7%	8.2%	-0.3%	-0.6%	0.1%	.	.	.	.
Dual-Eligible Mortality	<i>Converting Hospitals</i>	7.6%	7.2%	7.9%	7.2%	6.8%	7.5%	-0.4%	-0.9%	0.1%	0.1%	-0.4%	0.7%	0.640
	<i>Controls</i>	7.4%	7.1%	7.6%	6.8%	6.6%	7.1%	-0.5%	-0.9%	-0.1%	.	.	.	.
Disabled Under 65 Mortality	<i>Converting Hospitals</i>	3.8%	3.4%	4.2%	3.7%	3.3%	4.1%	0.0%	-0.6%	0.6%	0.5%	-0.2%	1.2%	0.137
	<i>Controls</i>	4.0%	3.7%	4.2%	3.4%	3.2%	3.7%	-0.6%	-1.0%	-0.1%	.	.	.	.

Analysis includes 138 hospitals in the Converting Hospitals group and 363 hospitals in the controls group. Matched controls were selected by matching on hospital size category (categorizing small hospitals as those with fewer than 100 beds, medium as those with 100-399 beds, and large hospitals as those with 400 or more beds), teaching status (teaching versus non-teaching), and Hospital Referral Region (HRR).

eTable 6. Change in Patient Population for Converting Hospitals Versus Controls in Post-Conversion Years 3-4

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Annual Volume of Medicare Admissions	<i>Converting Hospitals</i>	1971	1756	2186	1772	1561	1983	-199	-404	6	-90	-345	165	0.490
	<i>Controls</i>	2035	1858	2212	1926	1751	2101	-109	-288	70	.	.	.	.
DSH Index	<i>Converting Hospitals</i>	29.0%	26.7%	31.4%	30.6%	28.3%	33.0%	1.6%	-0.9%	4.1%	0.3%	-2.4%	2.9%	0.845
	<i>Controls</i>	25.8%	23.8%	27.8%	27.1%	25.1%	29.1%	1.3%	-0.6%	3.2%	.	.	.	.
% Medicaid	<i>Converting Hospitals</i>	17.6%	16.2%	19.0%	17.5%	16.1%	18.8%	-0.1%	-1.6%	1.3%	-1.1%	-2.9%	0.8%	0.257
	<i>Controls</i>	16.1%	15.0%	17.2%	17.0%	16.0%	18.1%	0.9%	-0.4%	2.2%	.	.	.	.
% Black	<i>Converting Hospitals</i>	9.6%	7.5%	11.7%	8.9%	6.9%	11.0%	-0.7%	-2.5%	1.2%	-0.6%	-2.5%	1.3%	0.516
	<i>Controls</i>	9.1%	7.2%	11.0%	9.0%	7.2%	10.9%	-0.1%	-1.4%	1.3%	.	.	.	.
% Hispanic	<i>Converting Hospitals</i>	1.8%	0.8%	2.7%	1.9%	0.9%	2.8%	0.1%	-0.5%	0.7%	0.2%	-0.6%	0.9%	0.677
	<i>Controls</i>	1.8%	0.9%	2.7%	1.7%	0.8%	2.6%	-0.1%	-0.6%	0.4%	.	.	.	.

Analysis includes 138 hospitals in the Converting Hospitals group and 363 hospitals in the controls group. Matched controls were selected by matching on hospital size category (categorizing small hospitals as those with fewer than 100 beds, medium as those with 100-399 beds, and large hospitals as those with 400 or more beds), teaching status (teaching versus non-teaching), and Hospital Referral Region (HRR).

DSH = Disproportionate Share Hospital

eTable 7. Change in Hospital Financial Performance for Converting Hospitals Versus All Other Hospitals

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Margins	<i>Converting Hospitals</i>	-0.9%	-1.8%	0.1%	1.2%	0.3%	2.2%	2.1%	1.1%	3.2%	1.8%	0.7%	2.9%	0.001
	<i>All Others</i>	1.6%	1.0%	2.2%	1.9%	1.3%	2.6%	0.3%	-0.8%	1.4%	.	.	.	.
OP margins	<i>Converting Hospitals</i>	-6.5%	-7.8%	-5.1%	-3.6%	-5.0%	-2.2%	2.9%	1.4%	4.4%	3.2%	1.8%	4.5%	<.001
	<i>All Others</i>	-3.4%	-4.3%	-2.5%	-3.6%	-4.6%	-2.7%	-0.3%	-1.8%	1.3%	.	.	.	.
Liquidity Ratio	<i>Converting Hospitals</i>	2.26	1.18	3.34	1.80	0.71	2.90	-0.45	-1.84	0.94	-0.09	-1.75	1.56	0.911
	<i>All Others</i>	3.23	2.55	3.91	2.87	2.20	3.55	-0.36	-1.64	0.93	.	.	.	.
Capitalization Ratio	<i>Converting Hospitals</i>	0.25	0.08	0.42	0.20	0.02	0.37	-0.05	-0.30	0.19	-0.14	-0.40	0.12	0.300
	<i>All Others</i>	0.43	0.32	0.54	0.51	0.41	0.62	0.09	-0.12	0.29	.	.	.	.
Medicare Payments (ave/hospitalization)	<i>Converting Hospitals</i>	\$5,850	\$5,640	\$6,060	\$6,506	\$6,296	\$6,716	\$656	\$441	\$870	\$36	\$-138	\$210	0.685
	<i>All Others</i>	\$5,888	\$5,737	\$6,038	\$6,507	\$6,357	\$6,658	\$620	\$394	\$845	.	.	.	.

Analysis includes 237 hospitals in the Converting Hospitals group and 4,334 hospitals in the controls group.

eTable 8. Change in Hospital Quality and Outcomes for Converting Hospitals Versus All Other Hospitals

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Quality Metrics														
Processes of Care	<i>Converting Hospitals</i>	84.2	82.7	85.8	89.7	88.3	91.2	5.5	3.9	7.1	0.2	-1.2	1.6	0.797
	<i>All Others</i>	85.9	84.9	87.0	91.3	90.3	92.3	5.3	3.7	6.9	.	.	.	.
Nurse Staffing Ratio	<i>Converting Hospitals</i>	6.7	6.3	7.0	6.8	6.5	7.2	0.2	-0.1	0.5	0.0	-0.4	0.5	0.848
	<i>All Others</i>	6.5	6.2	6.8	6.6	6.3	6.9	0.1	-0.2	0.4	.	.	.	.
Mortality Rates														
All-Cause, All-Condition Mortality	<i>Converting Hospitals</i>	8.2%	7.9%	8.5%	8.0%	7.7%	8.2%	-0.2%	-0.5%	0.1%	-0.1%	-0.4%	0.1%	0.303
	<i>All Others</i>	8.1%	7.9%	8.3%	8.0%	7.8%	8.2%	-0.1%	-0.4%	0.2%	.	.	.	.
Dual-Eligible Mortality	<i>Converting Hospitals</i>	7.4%	7.1%	7.7%	7.1%	6.7%	7.4%	-0.3%	-0.7%	0.0%	-0.1%	-0.5%	0.3%	0.797
	<i>All Others</i>	7.2%	7.0%	7.4%	6.9%	6.7%	7.1%	-0.3%	-0.6%	0.1%	.	.	.	.
Disabled Under 65 Mortality	<i>Converting Hospitals</i>	3.6%	3.3%	4.0%	3.7%	3.3%	4.0%	0.0%	-0.5%	0.5%	0.2%	-0.2%	0.7%	0.319
	<i>All Others</i>	3.8%	3.6%	4.0%	3.6%	3.4%	3.8%	-0.2%	-0.6%	0.1%	.	.	.	.

Analysis includes 237 hospitals in the Converting Hospitals group and 4,334 hospitals in the controls group.

eTable 9. Change in Patient Population for Converting Hospitals Versus All Other Hospitals

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Annual Volume of Medicare Admissions	<i>Converting Hospitals</i>	1876	1757	1995	1744	1625	1863	-131	-204	-58	-52	-96	-8	0.022
	<i>All Others</i>	1821	1713	1929	1742	1633	1850	-79	-155	-4	.	.	.	.
DSH Index	<i>Converting Hospitals</i>	27.5%	26.0%	29.0%	28.9%	27.4%	30.4%	1.4%	0.3%	2.5%	0.7%	0.0%	1.4%	0.057
	<i>All Others</i>	27.2%	25.9%	28.5%	27.9%	26.6%	29.2%	0.7%	-0.4%	1.9%	.	.	.	.
% Medicaid	<i>Converting Hospitals</i>	17.0%	16.0%	18.0%	16.9%	15.9%	17.9%	-0.1%	-1.1%	0.9%	-0.5%	-1.3%	0.3%	0.239
	<i>All Others</i>	16.3%	15.5%	17.0%	16.7%	15.9%	17.4%	0.4%	-0.7%	1.5%	.	.	.	.
% Black	<i>Converting Hospitals</i>	10.0%	8.7%	11.2%	10.1%	8.9%	11.3%	0.1%	-0.5%	0.8%	0.2%	-0.2%	0.6%	0.314
	<i>All Others</i>	10.2%	9.1%	11.3%	10.2%	9.0%	11.3%	-0.1%	-0.8%	0.7%	.	.	.	.
% Hispanic	<i>Converting Hospitals</i>	1.5%	1.0%	2.0%	1.5%	1.0%	2.0%	0.0%	-0.4%	0.4%	0.1%	-0.3%	0.4%	0.719
	<i>All Others</i>	1.7%	1.3%	2.1%	1.6%	1.2%	2.0%	-0.1%	-0.6%	0.4%	.	.	.	.

Analysis includes 237 hospitals in the Converting Hospitals group and 4,334 hospitals in the controls group.
DSH = Disproportionate Share Hospital

eTable 10. Change in Hospital Financial Performance for Converting Hospitals Versus All Other Hospitals, Excluding For-Profit Hospitals

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Margins	<i>Converting Hospitals</i>	-1.1%	-2.0%	0.0%	1.0%	0.0%	2.0%	2.0%	1.0%	3.0%	1.0%	0.0%	3.0%	0.012
	<i>All Others</i>	1.5%	0.9%	2.0%	2.0%	2.0%	3.0%	1.0%	0.0%	2.0%	.	.	.	.
OP margins	<i>Converting Hospitals</i>	-6.8%	-8.2%	-5.0%	-4.0%	-5.0%	-3.0%	3.0%	1.0%	4.0%	3.0%	1.0%	4.0%	<.001
	<i>All Others</i>	-4.3%	-5.3%	-3.3%	-4.2%	-5.1%	-3.2%	0.2%	-1.4%	1.7%	.	.	.	.
Liquidity Ratio	<i>Converting Hospitals</i>	2.228	1.592	2.86	1.77	1.12	2.41	-0.46	-1.85	0.93	-0.91	-1.89	0.06	0.067
	<i>All Others</i>	2.716	2.269	3.16	3.17	2.72	3.62	0.45	-0.33	1.24	.	.	.	.
Capitalization Ratio	<i>Converting Hospitals</i>	0.269	0.192	0.35	0.20	0.12	0.28	-0.07	-0.32	0.18	-0.08	-0.16	0.01	0.067
	<i>All Others</i>	0.452	0.396	0.51	0.46	0.41	0.52	0.01	-0.08	0.10	.	.	.	.
Medicare Payments (ave/hospitalization)	<i>Converting Hospitals</i>	\$5,806	\$5,616	\$5,997	\$6,468	\$6,277	\$6,659	\$661	\$447	\$876	\$87	-\$56	\$231	0.233
	<i>All Others</i>	\$5,833	\$5,683	\$5,983	\$6,407	\$6,257	\$6,557	\$574	\$365	\$783	.	.	.	.

Analysis includes 237 hospitals in the Converting Hospitals group and 3,694 hospitals in the controls group.

eTable 11. Change in Hospital and Outcomes for Converting Hospitals Versus All Other Hospitals, Excluding For-Profit Hospitals

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Quality Metrics														
Processes of Care	<i>Converting Hospitals</i>	84.5	83.0	86.1	90.2	88.7	91.6	5.6	4.0	7.2	0.4	-0.9	1.8	0.541
	<i>All Others</i>	86.1	85.0	87.3	91.3	90.2	92.4	5.2	3.5	6.8	.	.	.	.
Nurse Staffing Ratio	<i>Converting Hospitals</i>	6.5	6.2	6.8	6.6	6.3	6.9	0.1	-0.1	0.3	0.0	-0.1	0.2	0.537
	<i>All Others</i>	6.5	6.3	6.8	6.6	6.4	6.9	0.1	-0.1	0.3	.	.	.	.
Mortality Rates														
All-Cause, All-Condition Mortality	<i>Converting Hospitals</i>	8.2%	7.9%	8.5%	8.0%	7.7%	8.3%	-0.2%	-0.5%	0.1%	-0.2%	-0.4%	0.1%	0.281
	<i>All Others</i>	8.2%	8.0%	8.4%	8.2%	8.0%	8.4%	0.0%	-0.4%	0.3%	.	.	.	.
Dual-Eligible Mortality	<i>Converting Hospitals</i>	7.4%	7.1%	7.7%	7.1%	6.8%	7.4%	-0.3%	-0.7%	0.0%	-0.1%	-0.5%	0.3%	0.694
	<i>All Others</i>	7.3%	7.1%	7.5%	7.0%	6.8%	7.3%	-0.2%	-0.6%	0.1%	.	.	.	.
Disabled Under 65 Mortality	<i>Converting Hospitals</i>	3.7%	3.4%	4.0%	3.7%	3.4%	4.0%	0.0%	-0.5%	0.5%	0.2%	-0.3%	0.7%	0.449
	<i>All Others</i>	3.9%	3.6%	4.1%	3.7%	3.5%	3.9%	-0.2%	-0.6%	0.2%	.	.	.	.

Analysis includes 237 hospitals in the Converting Hospitals group and 3,694 hospitals in the controls group.

eTable 12. Change in Patient Population for Converting Hospitals Versus All Other Hospitals, Excluding For-Profit Hospitals

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Annual Volume of Medicare Admissions	<i>Converting Hospitals</i>	1926	1795	2057	1793	1662	1924	-133	-206	-60	-67	-114	-20	0.005
	<i>All Others</i>	1917	1796	2039	1851	1730	1973	-66	-154	22	.	.	.	.
DSH Index	<i>Converting Hospitals</i>	26.8%	25.3%	28.4%	28.2%	26.6%	29.8%	1.4%	0.2%	2.5%	0.3%	-0.4%	1.0%	0.362
	<i>All Others</i>	26.3%	24.9%	27.7%	27.3%	25.9%	28.7%	1.1%	-0.2%	2.4%	.	.	.	.
% Medicaid	<i>Converting Hospitals</i>	16.8%	15.7%	17.8%	16.7%	15.6%	17.7%	-0.1%	-1.1%	0.9%	-0.6%	-1.4%	0.2%	0.154
	<i>All Others</i>	16.4%	15.6%	17.2%	16.9%	16.1%	17.7%	0.5%	-0.7%	1.7%	.	.	.	.
% Black	<i>Converting Hospitals</i>	10.0%	8.7%	11.2%	10.1%	8.9%	11.3%	0.1%	-0.5%	0.8%	0.2%	-0.2%	0.6%	0.314
	<i>All Others</i>	10.2%	9.1%	11.3%	10.2%	9.0%	11.3%	-0.1%	-0.8%	0.7%	.	.	.	.
% Hispanic	<i>Converting Hospitals</i>	1.5%	1.0%	2.0%	1.5%	1.0%	2.0%	0.0%	-0.4%	0.4%	0.1%	-0.3%	0.4%	0.719
	<i>All Others</i>	1.7%	1.3%	2.1%	1.6%	1.2%	2.0%	-0.1%	-0.6%	0.4%	.	.	.	.

Analysis includes 237 hospitals in the Converting Hospitals group and 3,694 hospitals in the controls group.
DSH = Disproportionate Share Hospital

eTable 13. Change in Hospital Financial Performance for Converting Hospitals Versus Controls, Before Conversion

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Margins	<i>Converting Hospitals</i>	-1.1%	-2.3%	0.2%	-1.3%	-2.4%	-0.2%	-0.2%	-1.6%	1.2%	-1.0%	-2.9%	0.8%	0.269
	<i>Controls</i>	1.2%	0.3%	2.0%	2.0%	1.2%	2.8%	0.8%	-0.4%	2.1%	.	.	.	.
OP margins	<i>Converting Hospitals</i>	-6.2%	-8.0%	-4.4%	-6.8%	-8.4%	-5.2%	-0.6%	-2.6%	1.4%	-0.9%	-3.6%	1.7%	0.489
	<i>Controls</i>	-3.4%	-4.7%	-2.2%	-3.0%	-4.2%	-1.9%	0.4%	-1.4%	2.2%	.	.	.	.
Liquidity Ratio	<i>Converting Hospitals</i>	2.27	0.45	4.09	2.19	0.55	3.83	-0.08	-2.22	2.07	-1.04	-3.92	1.84	0.478
	<i>Controls</i>	2.69	1.55	3.82	3.66	2.64	4.67	0.97	-0.96	2.90	.	.	.	.
Capitalization Ratio	<i>Converting Hospitals</i>	0.25	0.15	0.35	0.24	0.14	0.33	-0.01	-0.13	0.10	0.02	-0.14	0.17	0.848
	<i>Controls</i>	0.44	0.37	0.52	0.42	0.35	0.48	-0.03	-0.13	0.08	.	.	.	.
Medicare Payments (ave/ hospitalization)	<i>Converting Hospitals</i>	\$5,837	\$5,578	\$6,097	\$5,956	\$5,719	\$6,194	\$119	\$-144	\$382	\$6	\$-346	\$357	0.975
	<i>Controls</i>	\$5,842	\$5,649	\$6,036	\$5,956	\$5,775	\$6,136	\$113	\$-124	\$350	.	.	.	.

Analysis includes 216 hospitals in the Converting Hospitals group and 546 hospitals in the controls group. Matched controls were selected by matching on hospital size category (categorizing small hospitals as those with fewer than 100 beds, medium as those with 100-399 beds, and large hospitals as those with 400 or more beds), teaching status (teaching versus non-teaching), and Hospital Referral Region (HRR)

eTable 14. Change in Hospital and Outcomes for Converting Hospitals Versus Controls, Before Conversion

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Quality Metrics														
Processes of Care	<i>Converting Hospitals</i>	84.8	82.8	86.8	85.9	84.0	87.7	1.1	-0.7	2.8	-2.0	-4.2	0.3	0.086
	<i>Controls</i>	85.1	83.5	86.7	88.1	86.6	89.7	3.0	1.4	4.6	.	.	.	.
Nurse Staffing Ratio	<i>Converting Hospitals</i>	6.7	6.3	7.1	6.7	6.3	7.1	0.0	-0.4	0.5	0.1	-0.5	0.6	0.864
	<i>Controls</i>	6.6	6.2	6.9	6.5	6.2	6.8	0.0	-0.4	0.4	.	.	.	.
Mortality Rates														
All-Cause, All-Condition Mortality	<i>Converting Hospitals</i>	8.2%	7.9%	8.6%	8.1%	7.8%	8.4%	-0.1%	-0.5%	0.3%	-0.1%	-0.6%	0.4%	0.740
	<i>Controls</i>	8.1%	7.9%	8.4%	8.1%	7.8%	8.3%	0.0%	-0.4%	0.3%	.	.	.	.
Dual-Eligible Mortality	<i>Converting Hospitals</i>	7.1%	6.7%	7.6%	7.5%	7.1%	7.9%	0.4%	-0.1%	0.8%	0.4%	-0.2%	1.1%	0.201
	<i>Controls</i>	7.2%	6.9%	7.5%	7.2%	6.9%	7.4%	-0.1%	-0.5%	0.4%	.	.	.	.
Disabled Under 65 Mortality	<i>Converting Hospitals</i>	3.4%	2.9%	3.9%	3.8%	3.4%	4.3%	0.4%	-0.2%	1.0%	0.3%	-0.5%	1.1%	0.460
	<i>Controls</i>	3.8%	3.5%	4.1%	3.9%	3.6%	4.2%	0.1%	-0.5%	0.6%	.	.	.	.

Analysis includes 216 hospitals in the Converting Hospitals group and 546 hospitals in the controls group. Matched controls were selected by matching on hospital size category (categorizing small hospitals as those with fewer than 100 beds, medium as those with 100-399 beds, and large hospitals as those with 400 or more beds), teaching status (teaching versus non-teaching), and Hospital Referral Region (HRR).

eTable 15. Change in Patient Population for Converting Hospitals Versus Controls, Before Conversion

		Pre-Conversion Performance			Post-Conversion Performance			Pre-Post Difference			Difference in Differences			p value
		Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	Mean/Rate	Lower Limit	Upper Limit	
Annual Volume of Medicare Admissions	<i>Converting Hospitals</i>	1793	1589	1996	1746	1560	1932	-47	-252	158	-59	-333	214	0.672
	<i>Controls</i>	1923	1770	2075	1935	1793	2077	12	-172	196	.	.	.	.
DSH Index	<i>Converting Hospitals</i>	28.6%	26.2%	31.0%	29.2%	27.0%	31.5%	0.6%	-1.9%	3.1%	0.2%	-3.0%	3.5%	0.888
	<i>Controls</i>	26.1%	24.3%	28.0%	26.5%	24.8%	28.2%	0.4%	-1.9%	2.6%	.	.	.	.
% Medicaid	<i>Converting Hospitals</i>	17.1%	15.7%	18.4%	17.4%	16.2%	18.7%	0.4%	-1.1%	1.8%	0.2%	-1.8%	2.1%	0.881
	<i>Controls</i>	16.0%	15.0%	17.0%	16.3%	15.3%	17.2%	0.2%	-1.1%	1.6%	.	.	.	.
% Black	<i>Converting Hospitals</i>	11.2%	9.0%	13.3%	10.6%	8.6%	12.6%	-0.6%	-2.4%	1.3%	-0.5%	-2.9%	2.0%	0.710
	<i>Controls</i>	9.8%	8.0%	11.5%	9.7%	8.0%	11.4%	-0.1%	-1.8%	1.5%	.	.	.	.
% Hispanic	<i>Converting Hospitals</i>	1.4%	0.6%	2.1%	1.6%	0.9%	2.3%	0.3%	-0.4%	0.9%	0.2%	-0.6%	1.1%	0.624
	<i>Controls</i>	1.6%	1.0%	2.2%	1.6%	1.0%	2.2%	0.0%	-0.5%	0.6%	.	.	.	.

Analysis includes 216 hospitals in the Converting Hospitals group and 546 hospitals in the controls group. Matched controls were selected by matching on hospital size category (categorizing small hospitals as those with fewer than 100 beds, medium as those with 100-399 beds, and large hospitals as those with 400 or more beds), teaching status (teaching versus non-teaching), and Hospital Referral Region (HRR).

DSH = Disproportionate Share Hospital