(b) Attestation Report of the Independent Registered Public Accounting Firm

Report of Independent Registered Public Accounting Firm

The Board of Directors and Stockholders
HCA Inc.

We have audited HCA Inc.'s internal control over financial reporting as of December 31, 2008, based on criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (the COSO criteria). HCA Inc.'s management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control Over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, HCA Inc. maintained, in all material respects, effective internal control over financial reporting as of December 31, 2008, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of HCA Inc. as of December 31, 2008 and 2007, and the related consolidated statements of income, stockholders' (deficit) equity and cash flows for each of the three years in the period ended December 31, 2008, and our report dated March 3, 2009 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP

Nashville, Tennessee
March 3, 2009

Source: HCA INC/TN, 10-K, March 04, 2009

GENERAL LEDGER SYSTEM
BALANCE SHEET
MONTHLY OPERATING REPORT
FINAL

	CURRENT YTD DEC/08	<---------- HISTORICAL ----------> YTD NOV/08	YTD OCT/08	YTD DEC/07	% VARIANCE CURRENT TO NOV/08	OCT/08	DEC/07
CURRENT ASSETS							
CASH AND CASH EQUIVALENTS	2,300-	17,456	119,859	512,152-	113.1-	101.9-	99.5
MARKETABLE SECURITIES	0	0	0	0	0.0	0.0	0.0
PATIENT ACCOUNTS RECEIVABLE							
PATIENT RECEIVABLES	30,418,649	29,179,759	27,707,560	28,453,903	4.2	9.7	6.9
ALLOW FOR GOVT RECEIVABLES	0	0	0	0	0.0	0.0	0.0
ALLOW FOR BAD DEBT	15,293,931-	14,599,510-	13,936,892-	11,168,552-	4.7-	9.7-	36.9-
NET PATIENT RECEIVABLES	15,124,718	14,580,249	13,770,668	17,285,351	3.7	9.8	12.4-
FINAL SETTLEMENTS							
DUE TO/FROM GVT PROGRAMS	79,824	79,824	38,894	495,223	0.0	105.2	83.8-
ALLOW DUE GVT PROGRAMS	0	0	0	0	0.0	0.0	0.0
NET FINAL SETTLEMENTS	79,824	79,824	38,894	495,223	0.0	105.2	83.8-
NET ACCOUNTS RECEIVABLE	15,204,542	14,660,073	13,809,562	17,780,574	3.7	10.1	14.4-
INVENTORIES	3,258,818	3,090,313	3,113,305	3,034,377	5.4	4.6	7.3
PREPAID EXPENSES	382,800	430,356	356,801	232,609	11.0-	7.2	64.5
OTHER RECEIVABLES	26,231-	45,770	53,283	3,681	157.3-	149.2-	812.6-
TOTAL CURRENT ASSETS	18,817,630	18,243,968	17,452,810	20,539,088	3.1	7.8	8.3-
PROPERTY PLANT & EQUIPMENT							
LAND AND IMPROVEMENTS	1,293,370	1,293,370	1,293,370	1,293,370	0.0	0.0	0.0
BUILDINGS AND IMPROVEMENTS	46,191,403	46,183,378	46,180,810	45,747,332	0.0	0.0	0.9
EQUIPMENT-OWNED	73,621,042	73,225,017	73,701,882	67,268,096	0.5	0.1-	9.4
EQUIPMENT-CAPITAL LEASES	0	0	0	0	0.0	0.0	0.0
CONSTRUCTION IN PROGRESS	4,500	83,803	82,503	31,992	94.6-	94.5-	85.9-
GROSS PP&E	121,110,315	120,785,567	121,258,565	114,340,790	0.2	0.1-	5.9
ACCUMULATED DEPRECIATION	72,907,177-	72,391,729-	71,940,803-	66,470,766-	0.7-	1.3-	9.6-
NET PP&E	48,203,137	48,393,839	49,317,762	47,870,025	0.3-	2.2-	0.6
OTHER ASSETS							
INVESTMENTS	0	0	0	0	0.0	0.0	0.0
NOTES RECEIVABLE	0	0	0	0	0.0	0.0	0.0
INTANGIBLE ASSETS-NET	2,386,484	2,386,484	2,386,484	2,386,484	0.0	0.0	0.0
INVESTMENTS IN SUBSIDIARIES	3,063,197	3,063,197	3,063,197	3,063,197	0.0	0.0	0.0
OTHER ASSETS	0	0	0	0	0.0	0.0	0.0
TOTAL OTHER ASSETS	5,449,681	5,449,681	5,449,681	5,449,681	0.0	0.0	0.0
GRAND TOTAL ASSETS	72,470,448	72,087,487	72,220,253	73,858,794	0.5	0.3	1.8-

GENERAL LEDGER SYSTEM
BALANCE SHEET
MONTHLY OPERATING REPORT
FINAL

	CURRENT YTD DEC/08	<---------- HISTORICAL ----------> YTD NOV/08	YTD OCT/08	YTD DEC/07	% VARIANCE CURRENT TO NOV/08	OCT/08	DEC/07
CURRENT LIABILITIES							
ACCOUNTS PAYABLE	3,132,635	3,350,846	3,131,415	3,234,749	6.5-	0.0	3.1-
ACCRUED SALARIES	3,113,914	2,971,324	2,828,274	2,769,323	4.7	10.0	12.4
ACCRUED EXPENSES	1,973,544	1,846,221	1,626,733	2,330,609	6.8	21.3	15.3-
ACCRUED INTEREST	0	0	0	0	0.0	0.0	0.0
DISTRIBUTIONS PAYABLE	23,896	21,751	21,120	16,616	9.8	13.1	43.8
CURRENT PORTION-LT DEBT	0	0	0	0	0.0	0.0	0.0
OTHER	0	0	0	0	0.0	0.0	0.0
INCOME TAXES PAYABLE	0	0	0	0	0.0	0.0	0.0
TOTAL CURRENT LIABILITIES	8,243,989	8,190,142	7,607,541	8,351,296	0.6	8.3	1.2-
LONG-TERM DEBT							
CAPITALIZED LEASES	0	0	0	0	0.0	0.0	0.0
INTERCOMPANY DEBT	119,745,590-	117,982,498-	115,339,039-	110,348,928-	1.4-	3.8-	8.5-
OTHER	0	0	0	0	0.0	0.0	0.0
TOTAL LONG-TERM DEBT	119,745,590-	117,982,498-	115,339,039-	110,348,928-	1.4-	3.8-	8.5-
DEFERRED CREDITS AND OTHER LIABILITIES							
PROFESSIONAL LIABILITY RISK RESERVES	0	0	0	0	0.0	0.0	0.0
DEFERRED INCOME TAXES	0	0	0	0	0.0	0.0	0.0
LONG TERM OBLIGATIONS	36,540	33,153	31,046	33,801	10.2	17.6	8.1
TOTAL OTHER LIABILITIES	36,540	33,153	31,046	33,801	10.2	17.6	8.1
EQUITY							
COMMON STOCK-PAR VALUE	1,000	1,000	1,000	1,000	0.0	0.0	0.0
CAPITAL IN EXCESS OF PAR VALUE	99,000	99,000	99,000	99,000	0.0	0.0	0.0
RETAINED EARNINGS-START OF YEAR	168,452,221	168,452,221	168,452,221	155,994,308	0.0	0.0	7.9
NET INCOME-CURRENT YEAR	15,383,289	13,294,470	11,368,483	19,728,316	15.7	35.3	22.0-
DISTRIBUTIONS	0	0	0	0	0.0	0.0	0.0
OTHER	0	0	0	0	0.0	0.0	0.0
TOTAL EQUITY	183,935,509	181,846,691	179,920,704	175,822,625	1.1	2.2	4.6
TOTAL LIABILITIES AND EQUITY	72,470,448	72,087,487	72,220,253	73,858,794	0.5	0.3	1.8-

GENERAL LEDGER SYSTEM
INCOME STATEMENT - PRIOR YEAR
MONTHLY OPERATING REPORT
FINAL

MONTH TO DATE ACTUAL DEC/08	MONTH TO DATE ACTUAL DEC/07	MONTH TO DATE VARIANCE $DOLLAR$	MONTH TO DATE VARIANCE %PCT%		YEAR TO DATE ACTUAL DEC/08	YEAR TO DATE ACTUAL DEC/07	YEAR TO DATE VARIANCE $DOLLAR$	YEAR TO DATE VARIANCE %PCT%
				REVENUES				
2,667,811	2,670,284	2,473-	0.1-	ROUTINE	34,240,315	31,902,971	2,337,344	7.3
14,556,140	12,694,192	1,861,948	14.7	INPATIENT ANCILLARY	167,956,971	159,769,282	8,187,689	5.1
14,854,383	11,031,424	3,822,959	34.7	OUTPATIENT ANCILLARY	148,557,531	126,817,804	21,739,728	17.1
48,473	33,524	14,948	44.6	OTHER OPERATING INCO	725,346	493,876	231,470	46.9
32,126,807	26,429,424	5,697,382	21.6	TOTAL REVENUES	351,480,163	318,983,932	32,496,231	10.2
				DEDUCTIONS				
11,565,532-	10,590,969-	974,563-	9.2-	MEDICARE CURRENT YEA	134,031,598-	122,350,220-	11,681,379-	9.5-
1,944,315-	1,368,163-	576,152-	42.1-	MEDICAID CURRENT YEA	20,093,474-	19,742,578-	350,896-	1.8-
227,955-	134,935-	93,020-	68.9-	CHAMPUS CONTRACTUALS	3,453,191-	2,493,320-	959,871-	38.5-
0	934,273	934,273-	100.0-	PRIOR YEAR CONTRACTU	638,427	1,272,723	634,296-	49.8-
7,014,304-	5,270,360-	1,743,944-	33.1-	HMO/PPO DISCOUNTS	70,666,311-	57,972,765-	12,693,546-	21.9-
36,953-	113,086-	76,133	67.3	CHARITY	950,000-	1,485,635-	535,635	36.1
1,110,052-	1,015,539-	94,514-	9.3-	OTHER DEDUCTIONS	12,534,128-	6,389,256-	6,144,873-	96.2-
21,899,112-	17,558,779-	4,340,333-	24.7-	TOTAL DEDUCTIONS	241,090,276-	209,161,050-	31,929,226-	15.3-
10,227,695	8,870,646	1,357,049	15.3	TOTAL NET REVENUE	110,389,888	109,822,882	567,006	0.5
				OPERATING EXPENSES				
2,785,016	2,691,915	93,101	3.5	SALARIES	33,743,401	32,796,032	947,369	2.9
119,994	148,636	28,642-	19.3-	CONTRACT LABOR	1,362,439	1,315,592	46,847	3.6
664,750	496,945	167,806	33.8	EMPLOYEE BENEFITS	8,324,896	8,925,325	600,429-	6.7-
1,746,081	1,220,253	525,827	43.1	SUPPLIES	18,777,046	17,277,462	1,499,584	8.7
246,943	25,900	221,043	853.4	PROFESSIONAL FEES	2,807,198	315,123	2,492,075	790.8
814,364	785,211	29,154	3.7	CONTRACT SERVICES	9,740,058	8,566,307	1,173,751	13.7
216,307	267,716	51,409-	19.2-	REPAIRS & MAINTENANC	2,596,081	2,614,507	18,427-	0.7-
91,199	74,339	16,860	22.7	RENTS & LEASES	1,181,751	1,035,320	146,431	14.1
121,890	99,301	22,590	22.7	UTILITIES	1,632,959	1,408,528	224,431	15.9
152,133-	171,250-	19,116	11.2	INSURANCE	879,652	921,410	41,758-	4.5-
1,020,802	230,945	789,857	342.0	BAD DEBT	8,844,200	8,555,371	288,829	3.4
0	0	0	0.0	INVESTMENT INCOME	0	0	0	0.0
97,841	95,134	2,707	2.8	NON-INCOME TAXES	1,077,164	947,656	129,508	13.7
165,736	270,953	105,217-	38.8-	OTHER OPERATING EXPE	1,483,003	1,811,446	328,443-	18.1-
7,938,790	6,235,998	1,702,792	27.3	TOTAL OPERATING EXPENS	92,449,849	86,490,080	5,959,769	6.9
2,288,905	2,634,648	345,743-	13.1-	EBITDA	17,940,039	23,332,802	5,392,763-	23.1-
				CAPITAL & OTHER COSTS				
518,681	510,525	8,156	1.6	DEPRECIATION	6,559,618	6,269,799	289,819	4.6
0	0	0	0.0	AMORTIZATION	0	0	0	0.0
0	0	0	0.0	OTHER NON-OPERATING	0	0	0	0.0
983,187-	895,620-	87,568-	9.8-	INTEREST	11,093,368-	9,960,737-	1,132,632-	11.4-
664,593	703,361	38,768-	5.5-	MANAGEMENT FEES	7,090,501	7,295,424	204,923-	2.8-
0	0	0	0.0	MINORITY INTEREST	0	0	0	0.0
200,086	318,266	118,180-	37.1-	TOTAL CAPITAL & OTHER	2,556,750	3,604,486	1,047,736-	29.1-
2,088,818	2,316,382	227,563-	9.8-	PRETAX INCOME (LOSS)	15,383,289	19,728,316	4,345,028-	22.0-
0	0	0	0.0	INCOME TAX	0	0	0	0.0
2,088,818	2,316,382	227,563-	9.8-	AFTER TAX INCOME (LOSS	15,383,289	19,728,316	4,345,028-	22.0-
524	504	20	4.0	ADMISSIONS	6,679	6,951	272-	3.9-
2,651	2,551	100	3.9	PATIENT DAYS	33,955	33,768	187	0.6
85.51	0.00	85.51	0.0	ADC	92.77	92.51	0.26	0.3
159.27	141.37	17.90	12.7	ADJUSTED ADC	160.94	153.73	7.21	4.7
661.24	0.00	661.24	0.0	FTES	677.04	682.41	5.37-	0.8-