patients compared to non-NDRI patients indicate that NDRI results in statistically significant increases in both direct and indirect costs to the employer.

**PRK5**

**ANALYSIS OF COMORBIDITY, HOSPITAL UTILIZATION AND COST OF OVERACTIVE BLADDER IN A CALIFORNIA MEDICAID PROGRAM—A CASE-CONTROL STUDY**

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**OBJECTIVES:** To explore the possible comorbidities associated with Overactive Bladder (OAB), and to estimate the resource utilization pattern and cost of OAB in a Medicaid population. **METHODS:** A retrospective case-control matching study was performed. Five thousand five hundred seven continuously enrolled Medi-Cal patients who were diagnosed with OAB and received OAB prescriptions from 1999 to 2001 were 1:2 matched based on age, gender, race, and residence county. Annual hospital utilization and cost were calculated for both OAB and matched control cohorts, and prevalence ratios (PR, OAB over control) for 34 ICD-9 based comorbidity measures from AHRQ were examined. **RESULTS:** Out of 34 comorbidities, 13 occurred in OAB patients at least twice as much as in general Medicaid population: parasitosis (PR = 10.46), urinary tract infection (UTI, PR = 3.74), other neurological (PR = 2.79), peripheral vascular disorder (PR = 2.42), valvular disease (PR = 2.32), arrhythmias (PR = 2.31), atopic dermatitis (PR = 2.19), blood loss anemia (PR = 2.14), depression (PR = 2.10), pulmonary circulation disorder (PR = 2.10), hypothyroidism (PR = 2.08), peptic ulcer disease including bleeding (PR = 2.08), and deficiency anemias (PR = 2.05). Among these diagnoses, obesity, UTI, dermatitis and depression are known comorbidities related to OAB. OAB patients had much higher annual resource utilization than the matched control group: physician office encounters (27.39 vs. 2.70, P < 0.0001), and an emergency room visits (0.26 vs. 0.04, P < 0.0001). OAB patients had approximately two-fold higher costs than the matched control cohort for pharmacy and medical services: $3319.85 vs. $1560.06 (P < 0.0001), $4754.86 vs. $2592.68 (P < 0.0001). **CONCLUSIONS:** OAB patients who received drug treatment incurred a heavy economic and resource burden to the California Medicaid program. Comorbid conditions were much more prevalent in the OAB cohort than in the general Medicaid population.

**PRK6**

**A RETROSPECTIVE CLAIMS ANALYSIS OF THE DIRECT COSTS OF STRESS URINARY INCONTINENCE**

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**OBJECTIVE:** To evaluate direct expenditures associated with urinary incontinence and overall medical expenditures incurred by women diagnosed with stress urinary incontinence (SUI). **METHODS:** This is a Retrospective analysis of administrative claims data. We identified women with a diagnosis of SUI in 1996–1999 and no stress, urge or mixed urinary incontinence diagnoses in the prior year. We compared total expenditures as well as urinary-incontinence-related expenditures for the year before and after the initial SUI diagnosis. We also compared expenditures for SUI patients receiving surgical treatment to those who did not. **RESULTS:** Patients who met eligibility criteria totaled 8126. Mean annual total expenditures and UI-related expenditures for all SUI patients in the year following initial SUI diagnosis were $9147 (SD $12,434) and $1,382 (SD $2,758) respectively (15% of total expenditures). The predicted annual total expenditures and UI-related expenditures for surgical patients were $13,081 (SD $5,015) and $3,905 (SD $1134) (30% of total expenditures). Among women with no comorbid urinary diagnoses, approximately 10% ($733; SD $1,992) of total mean regression-adjusted annual expenditures ($7,075; SD $12,594) were attributable to UI. Predicted total expenditures for surgery patients without comorbid urinary diagnoses were $13,018 (SD $6,234), 31% of which ($4,056; SD $1,519) were for UI-related costs. **CONCLUSIONS:** After diagnosis, annual expenditures for patients were roughly twice that in the year prior to diagnosis. Multivariate analysis suggests that in the year after SUI diagnosis, UI treatment costs represented approximately 10–15% of total expenditures for all SUI patients, and 30–31% of total expenditures for the subset of surgically-treated patients.

**PRK7**

**COMPARISON OF TACROLIMUS WITH CYCLOSPORIN IN KIDNEY TRANSPLANTATION: COST-MINIMISATION AND COST-EFFECTIVENESS ANALYSES**

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**OBJECTIVES:** The costs associated with kidney transplantation are substantial, not only because of transplantation surgery but also due to the life-long need for immunosuppressive medication to prevent graft rejection. We analyzed the economic consequences of the use of the two baseline immunosuppressants, tacrolimus (Tac) and cyclosporin (CyA), currently administered in clinical practice. **METHODS:** A retrospective economic analysis was performed from a hospital perspective in Italy, Spain, and Germany. The analysis was conducted on the ITT-population comprising 357 patients from 7 European countries. Thus, the clinical and medical resource information for the pharmacoeconomic analysis was pooled multi-country data, the cost data was country specific.