two different sources: the unitary cost published by the Mexican Social Security Institute (IMSS) for the recovery cost of the General Hospital of Mexico (both with 2013 costs). RESULTS: The cost of treating hypoglycemic events varies according to severity. The main difference between the severities of hypoglycemia was in the hospitalization days; in mild hypoglycemia there was no hospitalization, but in severe hypoglycemia it was considered 1.46 (SD 7.77) days, hypoglycemia and 3.77 (SD 1.01) days in hospitalization. In the case of the IMSS, the cost of treating a hypoglycemic event was US$997.81, US$1,901.78 and US$2,709.4 for mild, moderate and severe hypoglycemia, respectively, while for the General Hospital of Mexico the costs were US$457.69, US$677.88 and US$902.22, respectively. CONCLUSIONS: The high cost of providing medical care to patients with hypoglycemia and its complications represents an economic burden to the Mexican public health care system. Currently, effective therapeutic alternatives for the treatment of DM2 which have a lower risk of secondary hypoglycemic events, and consequently greater control of glucose levels. From a public health perspective, the use of agents with greater safety and effectiveness in the treatment of DM2 could avoid the high costs of treating hypoglycemic events.

PHS28
ESTIMATING MORBIDITY COSTS ATTRIBUTABLE TO BREAST CANCER AMONG YOUNG WOMEN AGED 18 TO 44 YEARS—UNITED STATES, 2000–2010
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OBJECTIVES: Although breast cancer occurs primarily among women over age 50 years, each year more than 10,000 cases are diagnosed among women aged 18–44 years. To date, no study has specifically quantified the economic burden of breast cancer among the United States’ first and second major lifetime medical expenditures and home productivity losses due to breast cancer among younger women aged 18–44 years. METHODS: We used a two-part regression model and data from the 2000–2010 National Health Interview Survey to estimate the number of work and home productivity days missed due to breast cancer, adjusted for socioeconomic characteristics and comorbidities. We compared our estimates for younger women with breast cancer to those for women aged 45 years and above with breast cancer. We also estimated the incremental costs of ADHD while controlling for age, gender, race, Charlson co-morbidity index, family income, health insurance, usual source of care, and region. SAS 9.3 and STATA 12.0 were used for statistical analyses. RESULTS: The incremental direct costs for children with and without ADHD with respect to age, gender, race, and socio-economic status were estimated. We provide significant evidence for longitudinal changes in diabetic complications and associated health care utilization and associated medical costs among patients stratified by aDCSI scores (e.g. at 1 year after cohort entry, mean counts of inpatient visits: 0.14 vs. 1.81 for aDCSI< 0 vs.5), respectively. High level health care utilizations and associated medical costs during the first year of cohort entry were observed for individuals with aDCSI score of 4 and above at cohort entry CONCLUSIONS: We found the severity of diabetic complications to be an important indicator of health care utilization and associated medical costs among patients stratified by aDCSI scores. We provide significant evidence for longitudinal changes in diabetic complications and associated health care utilization and medical costs among diabetic patients.

PHS31
CHANGES IN PREVALENCE OF DIABETIC COMPLICATIONS AND ASSOCIATED HEALTH CARE COSTS: "REAL-WORLD" DATA FROM A NATIONAL-REPRESENTATIVE DIABETIC COHORT IN TAIWAN
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OBJECTIVES: Long-term health and economic consequences of diabetes mellitus are severe and have a significant policy impact. However, only few studies have evaluated the effects of efficient interventions for disease management. However, existing data are mainly from simulation models instead of “real-world” data. The objective of this study was to assess the long-term prevalence of diabetic complications and associated health care cost in a nationally-representative longitudinal diabetic cohort. METHODS: We used the 2000-2011 Taiwan’s Longitudinal Health Insurance Database (LHID) to construct a population-based, cohort study of 196,372 type 2 diabetes patients, with a median follow-up of 10 years (range: 1–13 years) from diagnosis. We found the severity of diabetic complications increased over time, especially for patients with aDCSI score of 2 or above at cohort entry (at 10-years of follow-up: aDCSI=0 (cohort entry), 2.37, aDCSI=1; 3.59, aDCSI=2; 4.60, aDCSI=3; 5.14, aDCSI=4; 5.96). There were significant differences among health care utilizations and associated medical costs among patients stratified by aDCSI scores (e.g. at 1 year after cohort entry, mean counts of inpatient visits: 0.14 vs. 1.81 for aDCSI< 0 vs. 5), respectively. High level health care utilizations and associated medical costs during the first year of cohort entry were observed for individuals with aDCSI score of 4 and above at cohort entry CONCLUSIONS: We found the severity of diabetic complications to be an important indicator of health care utilization and associated medical costs among patients stratified by aDCSI scores. We provide significant evidence for longitudinal changes in diabetic complications and associated health care utilization and medical costs among diabetic patients.

PHS32
THE BURDEN OF ACUTE CORONARY SYNDROME FOR THE BRAZILIAN SUPPLEMENTARY HEALTH SYSTEM
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OBJECTIVES: To estimate the Brazilian supplementary health system costs of acute coronary syndrome (ACS), considering direct costs under the private payer perspective. METHODS: Retrospective transactional-level data collection about hospitalization costs based on claims data from a private payer perspective. Data were collected based on patients’ admission International Code of Disease version 10 (ICD-10) of Myocardial Infarction (MI) or unstable angina (UA). Index hospitalization direct costs were retrieved from private databases and a one year follow up was performed to evaluate rates of readmission and its associated costs. Patients were divided in 4 main groups based on treatment adopted at index hospitalization: clinical treatment (CT), angioplasty with stent placement (AngS), Coronary Artery Bypass Graft (CABG) and Angioplasty without stent placement (Ang). RESULTS: 2,803 hospitalizations were analyzed. Average age was 61 years old and 77% were men. We found that 85.44% underwent AngS, 7.46% CABG, 5.6% Ang and 1.5% CT. Death rates were 1.66%, 2.52%, 7.3%, 4.76% for AngS, CABG, Ang and CT respectively. The average hospitalization costs for each group was: US$ 17,656 for AngS, US$ 90,762 for CABG, US$ 15,638 for Ang and US$ 3,331 for CT. Readmission after index hospitalization were 7.56%, 19.1, 5% and 21.43% for AngS, CABG, Ang and CT respectively. The total index cost were US$ 21,453, US$ 1,243, US$ 1,000 and US$ 1,000 respectively. CONCLUSIONS: AngS is the most common treatment adopted for managing ACS with an average cost of US$ 17,656, followed by CABG with an average cost of US$ 90,762. ACS has an important economic burden for private payers that can be prevented. Mostly important, rehospitalization after an ACS episode must be avoided due its high economic impact.

PHS33
THE COST OF HOSPITALIZATION DUE TO ACUTE RESPIRATORY INFECTIONS IN NORTHERN INDIA
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1University of Chapel Hill, Chapel Hill, GA, USA, 2RTI International, Chapel Hill, NC, USA, 3ISO Institute (IMSS) and the recovery cost of the General Hospital of Mexico (both with 2013 costs). RESULTS: The cost of treating hypoglycemic events varies according to severity. The main difference between the severities of hypoglycemia was in the hospitalization days; in mild hypoglycemia there was no hospitalization, but in severe hypoglycemia it was considered 1.46 (SD 7.77) days, hypoglycemia and 3.77 (SD 1.01) days in hospitalization. In the case of the IMSS, the cost of treating a hypoglycemic event was US$997.81, US$1,901.78 and US$2,709.4 for mild, moderate and severe hypoglycemia, respectively, while for the General Hospital of Mexico the costs were US$457.69, US$677.88 and US$902.22, respectively. CONCLUSIONS: The high cost of providing medical care to patients with hypoglycemia and its complications represents an economic burden to the Mexican public health care system. Currently, effective therapeutic alternatives for the treatment of DM2 which have a lower risk of secondary hypoglycemic events, and consequently greater control of glucose levels. From a public health perspective, the use of agents with greater safety and effectiveness in the treatment of DM2 could avoid the high costs of treating hypoglycemic events.