burden is important in informing health care planning and policy development. This study was conducted to describe the health care costs associated with obstructive sleep apnea/hypopnea syndrome (OSAHS) have not been conducted in Greece. The aim of this study was to investigate the annual cost of patients with OSAHS and identify the potential economic burden to the patients treated.

**METHODS:** A retrospective study was conducted in the sleep laboratory of Sotiria Chest Hospital in Athens from January 1, 2008 to December 31, 2008. A sample of 340 subjects was screened for OSAHS. Diagnosis was confirmed after polysomnography. Health resources’ consumption was derived from patients’ analytical records, the annual visits in the sleep laboratory and the purchase of the ventilation devices (CPAP, BiPAP). Outpatient visits’ costs included labor costs, overheads, consumables related to the OSAHS patients. The bottom-up approach and the patients’ perspective have been used.

**RESULTS:** A total of 262 males and 78 females, mean aged 55.9 (±12.4) years participated in this study. Overall mean annual cost reaches approximately €1,685.90 per patient out of which 15% is paid by NHS, 35% by private payer and 50% by patients.

**CONCLUSIONS:** To evaluate the most frequent outpatient care physiotherapy services provided for trauma patients and determine the total health care expenses of them. **DATA:** Data were derived from the countrywide database of Hungarian Health Insurance Administration (HHIA), based on official reports of outpatient care institutes in 2008. The total numbers of different physiotherapy services were determined by selecting the reported specific diagnosis codes and counting the number of treatments provided for that specific diagnosis code. The different types of treatment codes are listed in the chapter of the Guidelines of HHIA for ‘Physiotherapists, massage-therapists, conductors and other physiotherapy practices’. The musculoskeletal and connective tissue diseases are listed in the International Classification of Diseases (ICD) with code of M00-M99.

**RESULTS:** The total number of the 151 different types WHO-classified physiotherapy services was 29045736 in the year of 2008, 1745568 (60.1%) of them have ICD code range M00-M99. The services with highest incidence are the followings: 1) individual physiotherapy (4367920, 11.59%), 2) muscle strengthening (1580616, 9.08%), 3) massage therapy with hand 1946364 (5.42%), 4) middle frequency electrotherapy 932474 (5.34%), and 5) passive motion therapy on multiple limbs 821314 (4.7%). The number of the 20 most frequent types of therapies was 14265579, which is 95.7% of all cases.

**CONCLUSIONS:** The total health care reimbursement of the treatments with ICD code M00-M99 was 4,713 billion Hungarian Forint (18.76 million EUR). The 60.1% of the total number of physiotherapy services were provided for the treatments of diseases with ICD code M00-M99, supporting the notion that physiotherapy is dominantly used in the treatment musculoskeletal diseases. The financial costs of the outpatient care physiotherapy services with ICD code M00-M99 exceeded the 50% of the total budget provided for physiotherapy services.

**PHS32**

**DETERMINATION OF THE ANNUAL HEALTH INSURANCE COST OF OUTPATIENT CARE PHYSIOTHERAPY SERVICES FOR TRAUMA PATIENTS**

**OBJECTIVES:** To evaluate the most frequent outpatient care physiotherapy services provided for trauma patients and determine the total health care expenses of them. **DATA:** Data were derived from the countrywide database of Hungarian Health Insurance Administration (HHIA), based on official reports of outpatient care institutes in 2008. The total numbers of different physiotherapy services were determined by selecting the reported specific diagnosis codes and counting the number of treatments provided for that specific diagnosis code. The different types of treatment codes are listed in the chapter of the Guidelines of HHIA for ‘Physiotherapists, massage-therapists, conductors and other physiotherapy practices’. The services with highest incidence are the followings: 1) individual physiotherapy (4367920, 11.59%), 2) muscle strengthening (1580616, 9.08%), 3) massage therapy with hand 1946364 (5.42%), 4) middle frequency electrotherapy 932474 (5.34%), and 5) passive motion therapy on multiple limbs 821314 (4.7%). The number of the 20 most frequent types of therapies was 14265579, which is 95.7% of all cases.

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**PHS33**

**COST ANALYSIS OF DIALYSIS PRACTICE IN TURKEY**

**OBJECTIVES:** To estimate the per diem cost of hemodialysis treatment in Turkey due to aging population and the increasing incidence of chronic diseases with renal effects. It was reported that end stage renal failure incidence with a need for kidney transplantation has risen from 350 to 847 per million population from 1998 to 2009. In addition, the number of patients needing dialysis treatment has also risen from 3069 to 46659 for the same years. Dialysis treatment is predominantly in