intensive care unit bed). The mean direct medical expenditures for one patient is 25,858 CZK ($1,034) per year. CONCLUSIONS: Based on data from Institute of Health Information and Statistics of the Czech Republic in 2006 there were 678,760 type 2 diabetic patients in our country. It roughly 17.5 billion CZK (9.7 bil) per year, counting approximately 20% of total health care spending in Czech Republic.

MEDICAL COSTS ATTRIBUTABLE TO OBESITY IN PATIENTS WITH DIABETES MELLITUS AMONG U.S. ADULTS
Barone JA, Jang EJ, Lee DH, Jung JC, Suh DC
1Rutgers University, Piscataway, NJ, USA, 2Ewha Womans’ University Hospital, Seoul, South Korea, 3Korea National Health Insurance Corporation, Mapo-gu, Seoul, South Korea
OBJECTIVES: To estimate the annual medical costs attributable to obesity in diabetic patients. METHODS: This cross-sectional analysis was based on the 2001–2005 Medical Expenditure Panel Survey data, a nationally representative sample of the U.S. non-institutionalized population. A total of 4880 diabetic patients were identified based on the ICD-9-CM code:250 after excluding patients with pregnancy, malignancy, kidney dialysis, immunodeficiency, or >75 years old. Diabetic patients were classified as normal (body mass index(BMI):18.5–25), overweight(BMI:25–30), or obese(BMI>30). Medical costs included costs associated with any treatments except dental problems and injuries. The parameters for obese patients were estimated using a generalized linear model with a log link function and a gamma distribution after adjusting for the demographic variables. The mean medical cost was predicted for normal-weight patients using the parameters estimated from the obese patients. The difference between the predicted and the observed costs in normal weight patients was the medical costs attributable to obesity. All costs were converted to 2005 U.S. dollars using price indices. Data were analyzed using SAS and SUDAAN. RESULTS: The age-adjusted prevalence of the study diabetic patients was 2.1% in normal-weight, 3.9% in overweight, and 9.7% in obese patients respectively. The average attributable costs to obesity in diabetic patients were $1,527 (95%CI:$318–$2736). The average attributable costs to obesity increased as patients became older ($794 for aged 18–50, $1636 for aged 51–64, and $2044 for aged 65–74) and were higher in women ($2679) than men ($139), and in private insurance ($2185) compared to public insurance ($591). CONCLUSIONS: The prevalence of diabetes in obese people was approximately five times higher than in normal-weight people. The medical costs for obese patients with diabetes were significantly higher than in normal weight patients. The effective public health intervention aimed at controlling weight in diabetic patients is recommended to reduce the extra economic burden of obesity.

MONITORING OF TREATMENT COSTS AFTER REIMBURSEMENT DECISION: SOMATOSTATIN ANALOGUES FOR ACROMEGALY
Valentin J, Passos V, Calabrò A
1University of São Paulo, São Paulo, SP, Brazil, 2Novartis Pharmaceuticals, East Hanover, NJ, USA, 3Novartis Biocências SA, São Paulo, SP, Brazil
OBJECTIVES: To compare the economic impact of the treatment of acromegaly with two different somatostatin analogues in Brazil, after the decision of reimbursement of the therapeutic class by the Brazilian Public Health Care System (SUS) in 2002. METHODS: Acromegaly treatment cost estimation was based on secondary data and on a decision analytical model developed from the Brazilian Public Health Care System Clinical Guideline for Acromegaly. The strategies of using somatostatin analogues in depot presentations (octreotide LAR or lanreotide SR) were compared. The model followed a hypothetical cohort of 276 patients diagnosed with acromegaly for two years. Costing included direct medical costs, composed by drugs, consultations, monitoring tests, radiotherapy and hospitalisation, under the Brazilian Public Health Care System perspective. Data were extracted from national and international literature, and from administrative official databases (Ambulatory Information System, Hospital Information System, Mortality Information System). Costs are reported in 2005 Reais (R$) and Euros (€). Official exchange rate was used for currency conversion (2.77 BRL = 1 EUR, Brazilian Central Bank). Sensitivity analysis was conducted. RESULTS: Octreotide LAR treatment strategy presented net savings of R$10,448,324 (€3,771,958) to the Brazilian Public Health Care System when compared to lanreotide SR treatment strategy in a period of two years. Average annual cost...