was used to estimate the cost of treating T2DM patients to two composite endpoints in a 1:2 UK setting, using 208 week data from a previously published double-blind randomised clinical trial of dapagliflozin (DAPA) vs glipizide (GLIP) (NCT00660907). Calculation of costs included drug acquisition costs, cost for adverse events, micro- and macrovascular complications, and BMI related costs. The cost of treating one patient using composite endpoints using DAPA vs MET versus GLIP vs MET over 208 weeks was calculated as total cost per treatment arm divided by number of patients that reached the composite endpoint in each arm. \textbf{RESULTS:} The number needed to treat to prevent 1 composite endpoint was \(12.042\) for DAPA vs MET and \(50.040\) for GLIP vs MET. The corresponding figures for composite endpoint (2) was 4 for DAPA vs MET and 47 for GLIP vs MET with corresponding costs of \(12,666\) and \(59,966\). \textbf{CONCLUSIONS:} The cost of treating one patient to the composite endpoints was approximately 4.1–4.7 times higher with GLIP vs MET compared to DAPA vs MET. These results demonstrate that when multiple treatment goals, including the right selection of hypertension and diabetes, are enrolled, the cost of treating patients with DAPA vs MET is lower compared to GLIP vs MET.

\textbf{PB044}  
\textbf{RELATIONSHIP BETWEEN SPENDING ON DIABETES DRUGS AND OCCURRENCE OF RISKS ASSOCIATED WITH TYPE 2 DIABETES IN ENGLISH GENERAL PRACTICES}  
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\textbf{OBJECTIVES:} To correlate spending on diabetes drug prescriptions in English general practices with occurrence of risks associated with type 2 diabetes. \textbf{METHODS:} Data from the HSCIC showing number of prescriptions, by drug, issued over a period of six months in a South Indian Village. Adherence to antidiabetic therapy indicated that higher prevalence of adherence among patients with each individual associated risk. The same was true when correlating usage pattern in hospitalized elderly patients with type 2 diabetes (T2D) among patients with CKD could be challenging given the renal impairment. This study showed that the direct cost in T2D patients with CKD per hospitalization was considered 2,86% for T2D vs 3.60% for T2D+CKD patients. The present study was to explore direct medical cost and medication usage in patients with diabetes mellitus. \textbf{RESULTS:} As expected, spending on prescriptions for diabetes drugs correlated almost perfectly with the number of diabetes patients (\(r=0.97^*\)). All the included diabetes patients were identified with diabetes complications. The spending on insulin prescriptions and number of patients with each individual diabetes risk was always higher than the correlations between spend on prescriptions for all diabetes drugs and number of patients with each individual associated risk. The same was true when correlating the total number of prescriptions with occurrence of diabetes associated risks. Interestingly, both of these trends remained true when controlling for number of patients diagnosed with diabetes with partial correlations. \textbf{CONCLUSIONS:} As the occurrence of risks associated with diabetes increase, the spend on diabetes prescriptions is likely to increase. This is not only because more prescriptions are issued but also because the likelihood of insulin, the most expensive type of diabetes drugs, being prescribed increases.

\textbf{PB045}  
\textbf{COST OF MEDICATION NONADEHERENCE IN PATIENTS WITH DIABETES MELLITUS}  
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\textbf{OBJECTIVES:} To explore the longitudinal impact of suboptimal adherence and high and low treatment costs. \textbf{METHODS:} A pooled cross-sectional analysis was performed using hospitalization records in Beijing and Tianjin from China Health Insurance Research Association Database of year 2010, 2011 and 2012. Hospitalizations with T2D were 27% higher and 72.11% in patients under 60, respectively. On average, LOS was found 1 day longer and hospitalization costs were found ¥1120 higher in T2D patients with comorbidities compared to those without. The average number of medications used per admission was 13 and 11 in patients \(\geq 60\) and under 60, respectively. In T2D patients 13% were using insulin, compared to 7% of non-T2D patients. The present study was to explore direct medical cost and medication usage pattern in elderly population. The study also showed a complex medication usage pattern in elderly population.

\textbf{PB047}  
\textbf{DIRECT COST AND MEDICATION USAGE AMONG INSURED TYPE 2 DIABETES PATIENTS WITH CHRONIC KIDNEY DISEASE UNDER HOSPITALIZATION IN BEIJING AND TJIANJIN, CHINA}  
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\textbf{OBJECTIVES:} Chronic Kidney Disease (CKD) is a common comorbidity of Type 2 Diabetes (T2D). This study is to explore the direct cost and medication usage pattern in T2D patients with CKD. The direct cost and medication usage pattern in T2D patients by age group cut at 60. \textbf{RESULTS:} A total of 11,157 T2D hospitalization records from 13 cities were analyzed, with 56.7% elderly patients, and 32% of total patients have at least one comorbidity. The mean length of stay (LOS) was 4.6 (SD 1.5) days in elderly patients, and 3.7 (SD 1.4) days in patients under 60. The average direct cost per hospitalization and reimbursement ratio in elderly patients were ¥9,036.74 (+765.74) and 77.34%, compared to ¥8084.34 (+5304.76) and 72.11% in patients under 60, respectively. On average, LOS was found 1 day longer and hospitalization costs were found ¥1120 higher in T2D patients with comorbidities compared to those without. The average number of medications used per admission was 13 and 11 in patients \(\geq 60\) and under 60, respectively. In T2D patients 13% were using insulin, compared to 7% of non-T2D patients. The mean cost of treating one patient over 208 weeks to composite endpoint (1) was ¥12,042 for DAPA+MET and ¥50,040 for GLIP+MET. The corresponding figures for composite endpoint (2) was ¥4 for DAPA+MET and 47 for GLIP+MET with corresponding costs of ¥12,666 and ¥59,966. \textbf{CONCLUSIONS:} Direct medical cost and medication usage pattern in elderly population.