using a prevalence-based cost-of-illness approach. METHODS: A retrospective cohort observational study was conducted. The direct medical costs incurred at the public hospital were collected from a hospital electronic database. The other costs were estimated using a standard Chinese questionnaire. The figures obtained were extrapolated to estimate the total burden for the whole T2DM population in Hong Kong. The study was conducted from the perspective of a public hospital. RESULTS: Two hundred and four patients with T2DM were randomly selected to join this study and 147 were subsequently enrolled. Annual total direct medical cost per patient was US$1492 in which the government was shouldering 90.6%, while the patients only paid for the remaining 9.4%. Among these, specialist outpatient clinic visit costs and inpatient costs were the major cost drivers, which contributed up to 39.6% and 43.0% of the overall cost, respectively. The direct medical cost jumped dramatically, by 1.3 times, if the patient had complications. The total government direct medical cost for those without complication was US$1254/patient/year, which would jump to US$1692 for patients developing both microvascular and macrovascular complications. T2DM was found to have significant impact to the local health care budget. It contributed to about 5.0% of the total Hong Kong health care expenditure. CONCLUSIONS: This study confirmed T2DM and its complications pose a significant burden on the health care budget of Hong Kong. Slowing the progression of the disease to the more advanced and costly states should be cost saving.

PDB33

COSTS OF STAYS OF CARDIOVASCULAR EVENTS OF DIABETIC PATIENTS IN THE FRENCH HOSPITALS
Colin X1, Lafuma A2, Gueron B2
1Cemka Eval, Bourg-la-Reine, Hauts de Seine, France; 2Pfizer, Paris, France

OBJECTIVE: To estimate the French hospital extra costs of cardiovascular events (CVE) occurring in diabetic and non diabetic patients. METHODS: Hospital stays were extracted from the 2003 national Diagnosis Related Group (DRG) including the whole French stays (around 18 million records). Stays were selected on the ICD-10 and/or procedures codes related to the following events: stroke, myocardial infarction, unstable angina, and coronary revascularisation. Diabetic patients were picked out using secondary diagnosis related to diabetes mellitus (type I and II). The level of resource consumption and average length of stay were analyzed in both diabetic and non diabetic groups. For the economic analysis, an adjustment method based on national DRG costs (public and private hospitals) was used to take into account extra length of stay of diabetic patients compared with average DRG length of stay. RESULTS: Average length of stay of diabetics was significantly longer than non diabetics (stroke: 2.45 days, myocardial infarction: +1.48 days, unstable angina: +1.25 days, revascularisation: 2.82 days; p < 0.001 for each). The mean number of medical procedures recorded by stay was higher in the diabetic group (stroke: +0.31; myocardial infarction: +0.80, unstable angina: +0.92, revascularisation: +1.91; p < 0.001 for each) and diabetic patients had more Intensive Care Unit transfer for myocardial infarction and unstable angina (odds ratio diabetic versus non diabetic: 1.7 and 1.3; p < 0.001). Adjusted hospitalization costs of events for diabetic patients were the following: stroke (non fatal event): €5703, myocardial infarction (non fatal event): €4721, unstable angina: €6417, coronary revascularisation: €11,679. The overcosts of diabetic patients for these events compared with average DRG cost were respectively +23.9%, +10.4%, +6.1% and +9.1%.

CONCLUSION: Diabetic patients with CVE required higher medical consumptions than non diabetic during hospital management. Extra costs associated with diabetes were estimated and can be used in cost-effectiveness studies.

PDB38

ANALYSIS OF THE COST OF DIABETES TREATMENT IN BULGARIA
Ivanova DA1, Ignatova SR2, Popov VV3, Petrova IG1
1Faculty of Pharmacy at the Medical University in Sofia, Sofia, Bulgaria; 2National Health Insurance Fund, Bulgaria, Sofia, Bulgaria

OBJECTIVES: Cost study of diabetes therapy was conducted at national level in 1997 but the introduction of health insurance system and a lot of new medicines changed treatment patterns as well the cost of therapy. The goal of this study is to analyse the cost of diabetes therapy from the National Health Insurance Fund (NHIF) point of view and to compare prescribing practice with the previous study. METHODS: Information by the NHIF electronic data base was collected at national level and representative sample of 3410 and 2440 prescriptions for type-1 and type-2 diabetic patients was analyzed. The observed patients were also systematized for the available complications and their treatment cost was calculated on the basis of NHIF tariffs. Manufacturers' information for the insulin market was collected and compared with the prescribing information. RESULTS: The number of diabetic patients increased since 1997 from 150,000 to 225,000 and patients on insulin therapy account for 35%. The cost of the ambulatory treatment with peroral antidiabetics account for €800,000 while expenditures for insulin are €32 million. The metformin was prescribed in 43% and glibenclamide in 25% of prescriptions. It was revealed substantial growth in the total insulin market from 610MU in 1997 to 969MU sold in 2004 with prevailing prescribing of insulin mixtures in 59%. Micro and macro vascular complications prevail in 97% of the patients and account for 59% of expenditures paid for hospitalization and 20% of ambulatory expenditures. Expenditures for insulin account for 18% of the cost of diabetes treatment while per oral antidiabetics for less than 8%. CONCLUSION: The cost of insulin treatment of one patient is close to cost reported by similar European studies but Bulgaria delay with the introduction of insulin analogues and it could affect the future complications therapy.

PDB39

EVALUATION OF THE COST-UTILITY OF INSULIN DETEMIR COMPARED TO INSULIN GLARGINE, BOTH IN COMBINATION WITH INSULIN ASPART IN TYPE-1 DIABETES IN GERMANY AND AUSTRIA
Roze S1, Wittrup-Jensen KU2, Valentine VJ1, Palmer AJ1
1CORE—Center for Outcomes Research, Binningen, Basel, Switzerland; 2Novo Nordisk Pharma, Mainz, Germany

OBJECTIVES: Intensive insulin treatment is associated with an increased risk of hypoglycemic events in type-1 diabetes. A recent 26-week randomized clinical trial demonstrated that basal/bolus treatment of type-1 diabetic patients with insulin detemir + insulin aspart (IDet/IAsp), compared to insulin glargine + insulin aspart (IGlar/IAsp), led to a 72% lower risk of major hypoglycemic events (p < 0.05). METHODS: A validated model was used to project long-term complications, quality-adjusted life expectancy, long-term direct and indirect costs, and incremental cost-utility ratios (ICURs) for IDet/IAsp versus IGlar/IAsp in Austria and Germany. Markov modeling was used to describe the incidence and progression of complications (cardiovascular disease, neuropathy, renal and eye disease). Probabilities of com-