patients in each group, with 64% of males, and an average age of 34 years. Patients dose was 15.7mg/day. The matching algorithm resulted in the selection of 1,949 daily dose using the median as cut-off value and matched according to baseline population.

Methods: A retrospective cohort study was conducted on Taiwanese patients initiating treatment with buprenorphine/naloxone film or BUP/NAL tablet through successive phases of treatment: initiation, maintenance, discontinuation, off treatment and reinitiation. Transition probabilities and resource utilization were estimated from the Medicaid insurance claims database. The total health care expenditure over five years was predicted for 1,000,000 lives for the following scenarios: 1) 100% market share BUP/NAL film formulation, 2) 100% market share BUP/NAL tablet formulation, broken between all BUP/NAL tablet formulations currently available in the market. Results: In the first year, costs of medication acquisition were found to be 14.4% (US$597,244) lower in the high-dose patients (p=0.0061). Conclusions: Treatment with buprenorphine/naloxone film results in less health care resource utilization and lower total cost burden for private insurers when compared to treat- ment with buprenorphine/naloxone tablet.

**PMH27**

**ESTIMATION OF THE EFFECT OF BUPRENORPHINE/NALOXONE DOSING IN PRIVATELY INSURED EFFORT-DEPENDENT PATIENTS IN THE UNITED STATES**

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Objectives: Buprenorphine/naloxone (BUP/NAL) combination is a treatment for opioid dependence. The dose of BUP/NAL should be adjusted to a level that suppresses craving and opioid withdrawal symptoms and holds the patient in treat- ment. The objective of this study was to estimate the impact of BUP/NAL dosing on treatment persistence, resource utilization and health care charges among privately insured patients. Methods: A retrospective cohort analysis was conducted on a private health insurance claims database (ClininformaticsDM DataMart) from January 2005 to November 2012. Patients were classified in two groups based on average daily dose using the median as cut-off value and matched according to baseline characteristics. Discontinuation was defined as a gap of at least 31 days without prescription renewal following the theoretical end date of the previous prescription. Resource use and related charges were calculated over the 12-month period after the last day of the washout period or prior to the initiation. Results: The median total cost of discontinue compared to patients treated with low dose, after adjustments (p=0.0278). The probability of psychiatric hospitalization in the year following the treatment initiation was 41% lower in the high-dose patients (p<0.0001) and health care charges were 23% lower (p=0.0061). Conclusions: Treatment duration was longer among patients treated with doses above 15.7mg/day. Despite higher pharmaceutical charges, patients treated with higher doses had significantly lower total health care costs in the 12 months after initiation related to lower rates of hospitalizations.

**PMH28**

**ESTIMATION OF THE EFFECT OF BUPRENORPHINE/NALOXONE DOSING IN MEDICARE/EFFORT-DEPENDENT PATIENTS**

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Objectives: Buprenorphine/naloxone (BUP/NAL) combination is a treatment for opioid dependence. The dose of BUP/NAL should be adjusted to a level that suppresses craving and opioid withdrawal symptoms and holds the patient in treat- ment. The objective of this study was to estimate the impact of BUP/NAL dosing on treatment persistence, resource utilization and health care charges among privately insured patients. Methods: A retrospective cohort analysis was conducted on a private health insurance claims database (ClininformaticsTM DataMart) from January 2005 to November 2012. Patients were classified in two groups based on average daily dose using the median as cut-off value and matched according to baseline characteristics. Discontinuation was defined as a gap of at least 31 days without prescription renewal following the theoretical end date of the previous prescription. Resource use and related charges were calculated over the 12-month period after the last day of the washout period or prior to the initiation. Results: The median total cost of discontinue compared to patients treated with low dose, after adjustments (p=0.0278). The probability of psychiatric hospitalization in the year following the treatment initiation was 41% lower in the high-dose patients (p<0.0001) and health care charges were 23% lower (p=0.0061). Conclusions: Treatment duration was longer among patients treated with doses above 15.7mg/day. Despite higher pharmaceutical charges, patients treated with higher doses had significantly lower total health care costs in the 12 months after initiation related to lower rates of hospitalizations.