hospital admissions. **Results:** The study cohort included 36,914 patients (GOLD A: 24,694; GOLD B: 11,141; GOLD C: 18,16%; GOLD D: 27%). Average age at diagnosis was 66 years; 52.2% were male. Annual exacerbation rates increased with severity of COPD, ranging from GOLD A 0.83 (95% CI: 0.81–0.85) to GOLD D 2.51 (95% CI: 2.47–2.55) exacerbations per year (PPY). Annual rates of GP visits also increased with severity from GOLD A 4.82 (95% CI: 4.74–4.93) to GOLD D 7.44 (95% CI: 7.31–7.61) visits PPY. COPD-related hospitalisations increased with symptom severity from less (GOLD A: 0.28, GOLD C: 0.39 admissions PPY) to more severe category (GOLD D: 0.94 admissions PPY). No differences were observed across severity groups in non-COPD hospitalisations. **Conclusions:** Patients in the most severe category (GOLD D) experienced nearly three times the number of exacerbations and COPD-related hospital admissions as those in the least severe category (GOLD A). Management of COPD disease progression could be beneficial for reducing exacerbation frequency and healthcare resource utilisation.

**PRS76 RELIABILITY OF MANUFACTURERS’ IMPACT ESTIMATES FOR ELIMINATION DIET IN PATIENTS WITH ALLERGY TO COW’S MILK IN POLAND**

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**Objectives:** To compare the total value of payer’s expenditures on Nutramigen LGG 1, Nutramigen LGG 2, Neocate LCP, Neocate Advance in patients with allergy to cow’s milk protein estimated in the manufacturers’ Budget Impact Analyses (BIAs) submitted with the reimbursement applications to AOTMiT and actual expenditures of the National Health Fund (NHF). **Methods:** The number of reimbursed packages estimated in BIAs for Nutramigen LGG 1/2, Neocate LCP/Advance and actual expenditures reported by the NHF were compared. RSSs were not taken into account. Analysed drugs were chosen on the basis of the same indication. Actual expenditures and number of package were taken from the financial reports of the NHF for the first and second year of the reimbursement for each drug. **Results:** For Nutramigen LGG 1/2 and Neocate Advance the expenditures reported by the NHF were higher than actual expenditures reported in BIAs by 5–5.3 million PLN, respectively. The expenditures estimated in BIAs were overestimated by 939% in the first year and 492% in the second year of reimbursement. **Conclusions:** In the case of drugs chosen for this analysis, total payer’s expenditures estimated in BIAs submitted with the reimbursement applications were overestimated in comparison to the real life expenditures of the NHF in Poland.

**PRS77 RESOURCE USE AND HEALTH CARE COSTS OF COPD PATIENTS AT THE END OF LIFE:** A SYSTEMATIC REVIEW

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**Objectives:** Patients with COPD in their final months of life place a potentially high burden on healthcare systems. This systematic review was aimed to describe the resources used and incurred by patients with COPD at the end of life. **Methods:** We performed a comprehensive literature search in Medline, Web of Science, Embase, and Cochrane Library and evaluated and analyzed existing evidence on resource use and costs at the end of life in COPD patients. We screened 886 abstracts and reviewed 80 full-text manuscripts. Inclusion criteria were at least one type of resource use and/or cost outcome reported in adults diagnosed with COPD during an end-of-life period (lasting between 3 years and 2 weeks before death). Subsequently, we performed quality appraisal consistent with the ISPOR checklist for retrospective database studies and accomplished comprehensive data extraction. **Results:** Nine studies fulfilled the inclusion criteria. Two, five and two studies described a European, North American and Asian healthcare setting, respectively. All studies had a retrospective design and were published between 2006 and 2014. We observed a very variable use of healthcare resources. An increased number of hospitalizations, ICU stay, primary care consultations and medication prescriptions and a lack of utilization of formal palliative care services were found to be the key drivers of resource use and costs of COPD patients during end-of-life. Palliative care also had a positive impact on costs in those patients. **Conclusions:** Despite a small number of existing studies, we found that the extensive and variable resource use and related costs of COPD patients during end-of-life applies to different aspects of the healthcare system. Especially the use of palliative care services is presumed to be effective in cost reduction at the end-of-life.

**PRS78 SYSTEMATIC REVIEW ON THE CORRELATION BETWEEN LUNG FUNCTION OR EOSINOPHIL LEVELS AND HEALTH CARE RESOURCE UTILIZATION IN ASTHMA**

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**Objectives:** Asthma is a very common chronic disease that can cause a significant economic burden. The objective of this review was to explore the evidence on the possible correlation between lung function or eosinophil levels and resource utilization in asthma patients. **Methods:** A literature search was made using keywords such as “asthma”, “eosinophil”, “respiratory function”, “resources”, and “costs”. The search was conducted in the electronic databases MEDLINE, EMBASE and PubMed from January 2000 to January 10th, 2015. In eligible studies, have focus on asthma patients, include pulmonary or eosinophilic measurements, and resource utilization data. **Results:** The review allowed retrieving 4,768 studies and 11 fulfilled eligibility criteria. Two articles presented their results in terms of correlation coefficient that were all statistically significant. The first one determined a correlation between FEV1 and inhaled corticosteroids (ICS) use with an R-value of 0.42 and between sputum eosinophils and ICS use with a r-value of 0.3. The second article evaluated the impact of hospitalization on extrinsic asthma. A correlation between FEV1 and hospitalizations with decreased hospitalization rates, when FEV1 increases. Three studies indicate decreased emergency departments visit rates when FEV1 increases. Two studies also indicate an increased emergency department visit rates, when eosinophil levels increase. **Conclusions:** The correlation coefficients found in the systematic review indicate that when lung function improves or sputum eosinophil decreases, the resource utilization decreases. Furthermore, non-specified clinical parameters support this hypothesis and suggest there may be a correlation between emergency department’s visits and blood eosinophil levels.