Reviewer’s report

Title: Diabetes: Cost of Illness in Norway

Version: 4 Date: 14 June 2010

Reviewer: Andrea Icks

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I would like to thank the authors for their efforts to change the manuscript on the basis of my previous comments. However, several points remain open. I still disbelieve the validity of the results. I recommend major compulsory revision of the manuscript mainly because the issue of cost attribution, i.e. careful consideration of all relevant diabetes-related costs remains unresolved. It would be the best to estimate costs in diabetic individuals and in non-diabetic controls and estimate relative costs. Otherwise, well defined diabetes-relates costs would be required – which is difficult because for several costs it is uncertain if they are due to diabetes or not.

Table 4 reports statistical uncertainty (CIs) of estimates for “other types of health care costs”. However, it remains unclear how this uncertainty was incorporated into the estimates of total costs.

Furthermore, estimates of other cost categories are subject to many assumptions which constitute considerable methodological uncertainty. The impact of the methodological uncertainty on the results of the study should be examined by means of extensive sensitivity analyses.

Data from the same reference year (that is 2005 or 2006) should be used to estimate costs.

The method used to estimate indirect cost is not appropriate, because transfer payments such as disability pensions do not represent costs from the societal perspective.

Overall, the costs are very low – as the authors discuss themselves. I think the low proportion of the total health care expenditures may be due to the inappropriate cost estimation.