that trial were based on expert opinion whereas we collected our data. The previous model also disregarded that pressure ulcers are rarely the reason for people being admitted to hospital. Thus the marginal cost of treating a pressure ulcer in hospital may be small compared with the overall costs of hospital treatment. In this sense our analysis reflects actual practice. Our assumption that participants remained on the allocated surface over their entire hospital stay is conservative; in reality patients are moved on to standard mattresses or higher specification surfaces if their risk of pressure ulcers changes. Given participants in the overlay group developed pressure ulcers earlier than those on the mattresses, this assumption will have over-estimated the cost of the mattresses, thus strengthening our conclusions.

Although there was considerable uncertainty around the point estimates of mean health benefits and costs (table 2), this should not result in large uncertainty for decision makers since even for large willingness to pay values (see bmj.com) the probability of the overlays being cost effective is only between 10% and 20%.

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