[Date of submission]

[Editor's name] [Editor's designation] PLOS ONE

Dear Editor:

I wish to submit an original research article for publication in *PLOS ONE*, titled "Healthcare expenditure of elderly patients with osteoarthritis using nonsteroidal anti-inflammatory drugs and gastroprotective agents: A brief report." The paper was coauthored by Sun-hong Kwon, Mi Hye Han, Eunsun Noh, and Jin Hyun Nam.

A recent study reported that the risk of GI-related adverse events was lower with COX-2-selective nonsteroidal anti-inflammatory drugs (NSAIDs) than with non-selective NSAIDs (ns-NSAIDs). However, evidence of healthcare costs in clinical practice is limited. In this study, we assessed the healthcare expenditure of NSAID treatment after OA diagnosis and evaluated whether economic outcomes differ between patients treated with celecoxib and those treated with non-selective NSAIDs. The results revealed that, after controlling potential confounders, the COX-2-selective NSAID group was associated with a lower healthcare expenditure despite the fact that COX-2-selective NSAIDs were more expensive than ns-NSAIDs. We believe that our study makes a significant contribution to the literature because there is a need to evaluate the economic aspect of treatment with NSAIDs alone and NSAIDs in combination with gastroprotective agents.

Further, we believe that this paper will be of interest to the readership of your journal because

Please consider, as potential referees, . .

This manuscript has not been published or presented elsewhere in part or in entirety and is not under consideration by another journal. The study design was approved by the appropriate ethics review board. We have read and understood your journal's policies, and we believe that neither the manuscript nor the study violates any of these. There are no conflicts of interest to declare.

Thank you for your consideration. I look forward to hearing from you.

Sincerely,
Name
University
[Phone number]
[Fax number]

Commented [A1]: Insert date of submission here.

Replace all yellow-highlighted signposts with the relevant information.

Commented [A2]: Explain the motivation for submission to this journal in 2–3 sentences.

Commented [A3]: The cover letter should include the following information:

- Relate the study to previously published work
- Describe any prior interactions with PLOS regarding the submitted manuscript
- Suggest appropriate Academic Editors to handle your manuscript (see the full list of Academic Editors)
- List any opposed reviewers

Commented [A4]: I have written this paragraph assuming that the information presented herein is true. If this is not the case, please reword this paragraph as you deem fit.

Commented [A5]: If conflicts of interest need to be declared separately, replace this sentence with the following one: "Details about competing interests are provided separately."