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LIPID LOWERING THERAPY (2): PHARMACOLOGICAL MANAGEMENT

- A large body of evidence supports the use of lipid lowering therapy (LLT) such as statins for primary and secondary prevention of cardiovascular disease
- Patients should be informed about the benefits and risks of LLT
- An important cause of statin non-adherence is “statin intolerance”, which is thought to be over-estimated
- Patients who do not meet their lipid lowering therapeutic targets need consideration for intensification of LLT

INTRODUCTION

A healthy lifestyle is the backbone of lipid lowering therapy (LLT) but may not be adequate, especially in patients at high risk of cardiovascular disease (CVD).¹ Several classes of LLT are used to reduce lipid levels, of which statins are the most commonly prescribed.^{2,3} Other LLT that act on different parts of the cholesterol pathway, are options for those who need additional lipid lowering or who cannot tolerate a statin or for whom a statin is contra-indicated.^{2,3}

STATINS

Statins are the medicines of choice for treating hypercholesterolaemia, moderate hypertriglyceridaemia and for the primary and secondary prevention of CVD.²⁻⁴ Different statins have varying effects on lipid profiles; statins result in reduced low-density lipoprotein cholesterol (LDL-C) levels (see table 1),² reduced triglycerides (TGs) by 10 to 20%⁵ and increased high-density lipoprotein cholesterol (HDL-C) by 1 to 10%.⁶

Table 1: Reduction in low-density lipoprotein cholesterol with statins²

Therapy intensity	Medication daily dose (reduction in low-density lipoprotein cholesterol)
High-intensity	Atorvastatin: 20 mg (43%); 40 mg (49%); 80 mg (55%)
	Rosuvastatin: 10 mg (43%); 20 mg (48%); 40 mg (53%)
Medium-intensity	Atorvastatin: 10 mg (37%)
	Fluvastatin: 80 mg (33%)
	Rosuvastatin: 5 mg (38%)
	Simvastatin: 20 mg (32%); 40 mg (37%)
Low-intensity	Pravastatin: 10 mg (20%); 20 mg (24%); 40 mg (29%)
	Simvastatin: 10 mg (27%)

A large body of evidence supports the use of statins for primary and secondary prevention of CVD.⁷⁻¹⁹ The clinical benefit of statins is largely a class effect, that is driven by the absolute reduction in LDL-C;⁷ **use of statins reduces major CV events by 20% to 25% for each 1 mmol/L reduction in LDL-C.**⁷ However, **the absolute risk reduction of CVD with statins is proportional to the baseline risk of CVD;**^{7,15,20} for example, lowering LDL-C by 2 mmol/L with an effective statin regimen (e.g. atorvastatin 40 mg daily) for 5 years in 10,000 patients would typically prevent major CVD events from occurring in about 1,000 patients (i.e. 10% absolute benefit) as secondary prevention, and in 500 patients (i.e. 5% absolute benefit) as primary prevention.²¹ Therefore, the decision to use statin therapy must consider the patient's baseline CVD risk (see previous bulletin).

Most guidelines recommend high-intensity statins (e.g. atorvastatin 40 to 80mg) for familial hypercholesterolaemia (FH) and secondary prevention of

CVD.^{5,22-26} Guidelines recommend statins (e.g. atorvastatin 20mg) for primary prevention of CVD according to the level of risk in people aged ≤ 75 years,^{5,22-25,27,28} and to consider statins for those aged >75 years if at high risk of CVD.^{5,22,23} Moderate-intensity statins may be considered in those patients at risk of adverse effects or potential drug-drug interactions (DDIs).^{2,23} The statin dose should be titrated to achieve the LDL-C goal (see previous bulletin).² Note that **the HSE Medicines Management Programme recommends atorvastatin as the preferred statin for the treatment of hypercholesterolaemia and prevention of CV events.**²⁹

Adverse effects: While statins generally have an acceptable safety profile, questions have been raised about possible unintended effects on glucose homeostasis, cognitive, renal, and hepatic function, as well as the risk for haemorrhagic stroke or cataract.³⁰ A European atherosclerosis consensus panel (2018) addressed these uncertainties, concluding that statin treatment is remarkably safe.³¹ While there is a modest risk (about one new case per 1000 patients per year of exposure) of new onset DM with long-term statin treatment, this comes with the benefit of five new CVD events avoided.³¹ Statin use is not associated with adverse effects on cognitive function or clinically significant deterioration of renal function and does not increase the risk of cataract or haemorrhagic stroke in individuals without prior stroke,³¹ although some previous data suggest that statins may increase the risk of haemorrhagic stroke in those with prior haemorrhagic stroke.³² Clinical liver injury with statin therapy is rare.³¹ Statins are usually well tolerated,^{5,24} however statin-associated muscle symptoms (SAMS) are the predominant adverse effect seen in clinical practice.^{5,24} SAMS is thought to be frequently overestimated and care should be given to attributing muscle symptoms to statin treatment without further investigation (see below).³³⁻³⁷ The risk of myopathy does however increase with co-administration of certain medicines (e.g. atorvastatin and clarithromycin).³⁸ Severe myopathy presenting as rhabdomyolysis is rare and associated with raised creatine kinase (CK) levels ≥ 10 times upper limit of normal (ULN) and liver function tests (LFTs) ≥ 40 times ULN.⁵ Raised LFTs (e.g. alanine aminotransferase [ALT]) may also occur with statins, more commonly with potent statins or high doses and this is frequently transient.⁵ Statins are not recommended in pre-menopausal women who are considering pregnancy or not using adequate

contraception, and should be suspended prior to conception and until breastfeeding is completed.⁵

Drug-drug interactions (DDIs) are important to consider when prescribing statins. Most statins (apart from pravastatin and rosuvastatin) are metabolised by cytochrome P450 (CYP) isoenzymes,⁵ of which CYP3A4 is the most common.⁵ Rosuvastatin is a substrate for certain transporter proteins, and co-administration with medicines that are inhibitors of these transporter proteins (e.g. ciclosporin, gemfibrozil) may result in increased circulating rosuvastatin levels and peripheral tissue exposure and ultimately an increased risk of myopathy and rhabdomyolysis.³⁸ The temporary cessation of a statin may be required when an interacting medicine is prescribed (e.g. atorvastatin and systemic fusidic acid).³⁹

The Summary of Product Characteristics (SmPC) for each medicine should be consulted for full prescribing information including DDIs.

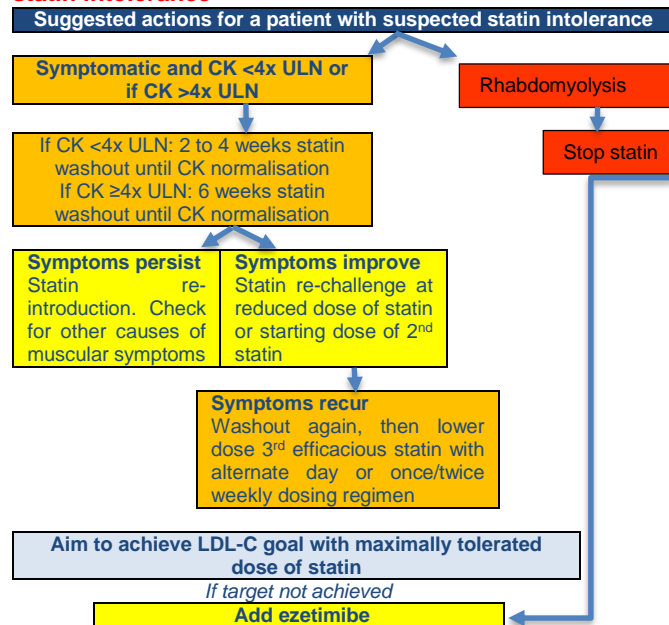
Adherence to statins overall is reported to be suboptimal. Non-adherence to statins is reported to be up to 60% after 2 years;^{40,41} an Australian observational study (2019) of older adults (aged ≥65 years) reported that 50% were non-adherent and >40% discontinued statins within the first year.⁴² A Scottish study (2023) found that statin use is sub-optimal for secondary CVD prevention (only 81% initiated statins following hospitalisation for CVD, of whom 24% later discontinued the statin), especially in women and older adults.⁴³ Some evidence suggests that high-intensity statins are associated with improved adherence compared with medium-intensity especially in those with previous CVD.⁴⁴ **Non-adherence to LLT (e.g. statins) with non-achievement of lipid targets is associated with increased risks of all-cause and CVD mortality,**^{40,41,45} therefore, it is important to identify and encourage adherence in non-adherent patients.⁴⁶

Statin intolerance: An important cause of statin non-adherence is “statin intolerance”, which can be defined as the presence of clinically significant adverse effects that represent an unacceptable risk to the patient or that may reduce statin adherence.⁴⁶ Statin intolerance, which usually presents as muscular symptoms, is thought to be over-estimated.³³⁻³⁷ There is a concern that patients may be prematurely mislabelled as being “statin intolerant”,⁴⁷ which may be made worse by negative media coverage.^{33,48} Randomised controlled trials (RCTs) that compared statins to placebo suggest that muscular symptoms are also experienced by an almost equal number (>90%) of those on placebo,^{34,49} the so-called nocebo effect.⁴⁶ A nocebo effect is caused by negative expectations about the effects of treatment, arising from information provided by clinicians and/or the media about possible adverse effects, which lead to higher reporting rates for adverse effects of the treatment than expected.⁴⁶ A recent meta-analysis (2022) suggests that the majority (>90%) of muscle pain reported in the studies was not due to the statin,³⁵ and that **the small risks of muscle symptoms associated with statins are much lower than their known CV benefits.**^{35,37,50}

Due to the high discontinuation rate associated with statins, the management of a patient with suspected statin intolerance requires a detailed history and laboratory assessment (e.g. creatine kinase), to determine the appropriate course of action – see figure 1.^{26,39,41,47,51} **Muscular aches, pain and weakness are more likely to be statin related if they are symmetrical and bilateral, involve proximal muscles, occur within weeks to months after statin initiation, after an**

increase in statin dose or initiation of an interacting medicine, resolve following cessation of the statin and recur following rechallenge; CK levels are not normally markedly increased.²⁶ Specialist advice should be considered regarding treatment options in patients at high risk of CVD who are intolerant of **three different statins.**^{3,23} Useful resources on statin intolerance include guidance from the **Irish Lipid Network** and the **NHS England Statin Intolerance Pathway.**

Figure 1: Suggested actions for a patient with suspected statin intolerance*²⁶



*Adapted from the Irish Lipid Network guidelines
CK-creatinine kinase; LDL-C-low-density lipoprotein cholesterol; ULN-upper limit of normal

EZETIMIBE

Ezetimibe is the most commonly used non-statin LLT and is considered second-line LLT for patients with FH and prevention of CV events.^{5,24,52} Ezetimibe monotherapy reduces LDL-C by 18.5%, TG by 8% and increases HDL-C by 3%.⁵³ Co-administration of ezetimibe with statins results in further lowering effects on LDL-C,^{5,54} and additional reductions in CV events (including non-fatal MI and stroke).^{5,54-56} It is more beneficial in those at very high or high CV risk, rather than those with moderate or low CV risk.⁵⁶ Ezetimibe is used in combination with statins or as an alternative to statins when statins are contra-indicated or not tolerated in order to achieve the patient's therapeutic goals.^{2,3,5,22,24,52,57} Patients using ezetimibe may experience increased LFTs or myalgia, usually associated with co-administration of statins.⁵²

FIBRATES

Fibrates (e.g. fenofibrate and gemfibrozil) are estimated to reduce LDL-C levels by ≤20%, TG levels by 50% and increase HDL-C by ≤20%.⁵⁸ The evidence to support the use of fibrates to prevent CVD is more limited and weaker than that of statins;⁵⁹ some evidence suggests that fibrates reduce the risk of CV events (mainly non-fatal MI),^{60,61} however there is no corresponding reduction in CV or all-cause mortality.^{60,62-65} **Current UK guidelines do not recommend the routine use of fibrates for CVD prevention,^{23,27} and in agreement with other sources advise that fibrates should only be initiated on specialist advice.**^{2,23,59} Fibrates are more effective than statins in reducing TG concentration,² and have a role in hypertriglyceridaemia, principally to reduce the risk of pancreatitis.^{5,59,66} Fibrates are associated with many potential DDIs; the SmPC should be consulted for full prescribing information. **Co-administration of a statin**

with gemfibrozil is associated with an increased risk of rhabdomyolysis and is contra-indicated.^{2,67,68}

PROTEIN CONVERTASE SUBTILISIN/KEXIN TYPE 9 (PCSK9) INHIBITORS

Alirocumab and evolocumab are monoclonal antibodies that are administered subcutaneously every 2 to 4 weeks.⁶⁹ PCSK9 inhibitors reduce LDL-C levels by an average of 60%, TG levels by 26% and increase HDL-C by 9%.⁵ Evidence suggests that PCSK9 inhibitors reduce the risk of CVD, MI and stroke.^{54,70-72} The results of a recent systematic review suggested that for people taking maximally tolerated statin therapy, the addition of ezetimibe or a PCSK9 inhibitor may reduce non-fatal MI and stroke in those at very high or high CV risk but not in those with moderate or low CV risk.⁵⁵ PCSK9 inhibitors are indicated for hypercholesterolaemia and secondary CV prevention in patients on statins or other LLT not achieving targets;^{73,74} evolocumab is also indicated for FH.⁷⁴ Guidelines recommend PCSK9 inhibitors for patients with a high or very high risk of CVD, who are already using statins and ezetimibe or are intolerant of statins.⁷⁵ Further data on long-term safety is required.^{5,69} [In Ireland PCSK9 inhibitors are available to prescribe under the High Tech Arrangement by designated physicians and a Managed Access Protocol is in place;](#)⁷⁶ criteria for reimbursement include patients with established ASCVD with LDL-C levels persistently ≥ 3.5 mmol/L and patients with heterozygous FH with LDL-C levels persistently ≥ 4 mmol/L.⁷⁶

OMEGA-3 FATTY ACIDS

Omega-3 fatty acids (eicosapentaenoic acid and docosahexaenoic acid) have been reported to reduce TG levels by up to 45% in some studies.⁵ There is little evidence to suggest that omega-3 fatty acids can prevent CV events or mortality;⁷⁷⁻⁸⁰ they are not recommended in many guidelines for the primary or secondary prevention of CVD.^{5,22,23,25,27} They may be beneficial in patients with severe hypertriglyceridaemia (>11 mmol/L) in order to reduce the risk of pancreatitis.²⁴ Icosapent ethyl (not available in Ireland), which is a derivative of eicosapentaenoic acid,⁸¹ was reported in a study (n=8,000) to reduce CV events in statin treated patients with raised triglycerides and at high risk of CV events.⁸¹ Table 2 summarises the LLT marketed in Ireland.

Table 2: Lipid lowering therapy marketed in Ireland^{5,29,38,39,67,68,73,82-85*}

CLASS/ Name	Mode of action	Special precautions	Potential DDIs with medicines including*
STATINS Atorvastatin** Simvastatin Rosuvastatin Fluvastatin Pravastatin	Inhibit cholesterol synthesis by blocking HMG-CoA reductase	GI upset; myalgia, rhabdomyolysis, \uparrow LFTs; \uparrow risk of developing T2DM. Not to be used in pregnancy	Macrolides, amiodarone, protease inhibitors, gemfibrozil*** , azole antifungals, ciclosporin, grapefruit juice, (many additional DDIs)
INTESTINAL INHIBITOR Ezetimibe	\downarrow absorption of cholesterol	GI upset; \uparrow LFTs; myalgia. Not to be used during pregnancy	Fibrates, ciclosporin and warfarin
FIBRATES Fenofibrate Gemfibrozil***	\downarrow VLDL synthesis and lipoprotein lipase	GI upset; \uparrow LFTs; myopathy; pancreatitis; \downarrow dose in renal impairment.	Warfarin, statins (contra-indicated with gemfibrozil), ciclosporin, glitazones (many additional DDIs)

OMEGA-3 FATTY ACIDS Eicosapentaenoic acid and docosahexaenoic acid	Lowers triglycerides	GI upset; \uparrow bleeding time; risk of \uparrow LFTs	Anticoagulants
PCSK9 INHIBITORS Alirocumab Evolocumab <i>Administered S/C every 2 to 4 weeks</i>	\uparrow LDL receptor expression resulting in \uparrow liver clearance of LDL	upper respiratory tract infections, arthralgia and injection site reactions	No pharmacokinetic drug interactions anticipated

DDI-drug-drug interactions; GI-gastrointestinal; LDL-low-density lipoprotein; LFTs-liver function tests; PCSK9-protein convertase subtilisin/kexin type 9; S/C-subcutaneously; T2DM-type 2 diabetes mellitus; VLDL-very low-density lipoprotein

*The Summary of Product Characteristics for each medicine should be consulted for full prescribing information; **preferred statin as per the HSE Medicines Management Programme; ***use in combination with a statin is contraindicated due to risk of serious myopathy, including rhabdomyolysis

There is no consensus from guidelines on the use of bile acid sequestrants (e.g. colestyramine).^{5,22-26} They are not associated with reduced CVD outcomes, have significant gastrointestinal adverse effects (e.g. flatulence, constipation and nausea) which limit their practical use, and have the potential for a significant amount of DDIs;^{5,86} specialist advice is recommended.²

Other lipid lowering therapies

There are other LLT **not currently available in Ireland** that are used with specialist advice.

Bempedoic acid is an adenosine triphosphate citrate lyase (ACL) inhibitor (administered orally) which inhibits cholesterol synthesis in the liver resulting in upregulation of liver LDL receptors and increased clearance of LDL-C with, between 18% to 28% reduction in circulating LDL-C.⁸⁷⁻⁹³ Recent studies (2023) report that bempedoic acid used for primary and secondary prevention in statin-intolerant patients has the potential to reduce major CV events.^{94,95} Bempedoic acid is licensed as an adjunct to diet in adults with primary hypercholesterolaemia or mixed dyslipidaemia in combination with a statin (or statin with other LLT) in patients unable to reach LDL-C goals with the maximum tolerated dose of a statin, or alone, or in combination with other LLT if a statin is not tolerated or is contra-indicated.^{96,97} Common adverse effects associated with bempedoic acid include anaemia, gout, hyperuricaemia and pain in the extremity.^{87,88,97,98} Bempedoic acid may increase plasma levels of some medicines including statins.^{87,96,97} **Patients who are co-administered bempedoic acid with a statin should be monitored for statin-related adverse effects** (e.g. myopathy), as statin levels may increase.^{87,96,97}

Inclisiran is a small interfering RNA molecule (administered subcutaneously every 6 months) that reduces production of PCSK9 resulting in a lower level of LDL-C (by approximately 50%).⁹⁹⁻¹⁰⁴ There is no published evidence of the effects of inclisiran on CV outcomes, however a RCT evaluating CV outcomes is currently underway.¹⁰⁵ Inclisiran is licensed as an adjunct to diet in adults with primary hypercholesterolaemia (heterozygous familial and non-familial) or mixed dyslipidaemia in combination with a statin (or statin with other LLT) in patients unable to reach LDL-C goals with the maximum tolerated dose of a statin, or alone or in combination with other LLT if a statin is not tolerated or is contra-indicated.^{103,105} Inclisiran is not expected to have clinically significant DDIs.⁹⁹ Adverse effects include injection site reactions.^{99,104}

PRACTICAL ISSUES

LLT should be considered after an informed discussion with the patient about the benefits of LLT for their individual CVD risk, the therapeutic goals (see previous bulletin) and the risks of therapy. Factors such as lifestyle

modifications (e.g. smoking cessation, alcohol consumption, diet and exercise), secondary causes of dyslipidaemia, co-morbidities, polypharmacy and DDIs should also be considered.^{3,23}

The decision on whether to treat an elevated LDL-C in an older individual should be individualised based on both chronological and biologic age, and the level of CVD risk especially in primary prevention.^{107,108} This population may have many co-morbidities and associated polypharmacy, and an increased risk of adverse events, particularly from DDIs.¹⁰⁷ Older people with significant renal impairment and/or the potential for DDIs should be commenced at a low dose of statin and gradually titrated upwards.⁵ A patient with a limited life expectancy (<1 year) may not be a candidate for LLT; deprescribing a statin in someone with limited life expectancy is safe and associated with improved quality of life.¹⁰⁷ However, a healthy older individual should not be denied LLT on the basis of age alone.^{107,108}

Some patients may have mildly abnormal LFTs due to non-alcoholic fatty liver disease and statin initiation does not result in worsening of liver disease in these patients.^{20,26,109,110} Specialist advice is however recommended for statin initiation in patients with active hepatitis or chronic liver disease.²⁶ Prior to starting statins, risk factors for statin-related muscle toxicity and statin intolerance (table 3) should be considered, with avoidance of high-dose statins when appropriate.⁴⁷

Table 3: Risk factors for statin-related muscle toxicity and statin intolerance⁴⁷

Endogenous factors	Exogenous factors
Female gender	Excessive alcohol intake
Age >75 years	High intensity exercise
History of muscle disorder or high creatine kinase, impaired renal or hepatic function	Drug interactions with statins
Hypothyroidism	Vitamin D deficiency
Personal or family history of statin intolerance	

Choice of therapy: Statins are usually first-line LLT for reducing LDL-C; **guidelines recommend that a statin is prescribed up to the highest tolerated dose to reach the LDL-C goal for the designated risk.**^{5,22-27} Some patients may require lower doses of statins (e.g. renal impairment, risk factors for adverse effects and potential DDIs).^{23,27} If the patient's LDL-C goal is not achieved, adherence to statins should be assessed and lifestyle modifications optimised,³ followed by intensification of statin therapy.^{3,5,27} LDL-C goals may be achieved by many patients with a maximally tolerated statin, however a significant proportion of patients at high or very high risk require additional LLT such as ezetimibe and/or PCSK9 inhibitors (under the High Tech Arrangement – see previous section).^{5,22,24,25,27,75,111} The use of ezetimibe as monotherapy may also be considered in those with statin intolerance.^{5,23,27} Recently published UK guidelines also recommend bempedoic acid in patients intolerant of statins not achieving their therapeutic goal on ezetimibe.²⁷ There is no consensus on the use of bile acid sequestrants, which are recommended in some guidelines^{5,22,23,25,26} but not in others.^{23,27}

Statins are recommended for reducing CVD risk in high-risk individuals with hypertriglyceridaemia (TG levels >2.3 mmol/L), where TG cannot be lowered by lifestyle measures.^{5,23,24} The European Society of Cardiology advises that fenofibrate may be considered for patients taking statins who are at their LDL-C goal, with TG levels >2.3 mmol/L.^{5,22} Some guidelines recommend that icosapent ethyl (not available in Ireland) be considered in high-risk patients with increased TG levels despite statin treatment.^{5,22,27}

Patient education: Patients should be informed of the benefits and risks of LLT, and to seek medical advice if muscle symptoms develop.²³ They should be advised that evidence suggests that adverse events associated with statins are mild and rare, and that the increased risk of these adverse events does not outweigh the reduction in major CVD events.^{37,52} Patients should be informed that some medicines and foods (e.g. grapefruit juice) may interfere with statins (and other LLT) and that the patient information leaflet and/or HCP should be consulted when starting other medicines or foodstuffs.²³ They should be reminded to recommence a statin if it was temporarily stopped due to a concern about a potential DDI or due to intercurrent illness.²³

Baseline assessment and monitoring: In addition to baseline investigations, ongoing monitoring of patients on LLT is required – see table 4. An annual medication review is recommended for patients who have achieved their therapeutic goal to discuss medication adherence, lifestyle modification and CVD risk factors.³

Table 4: Summary of recommendations for monitoring lipids and enzymes in patients, before and while on lipid lowering therapy⁵

Testing lipids	
<ul style="list-style-type: none"> 2 lipid measurements at an interval of up to 12 weeks before starting LLT 8 weeks after starting LLT and after adjusting LLT until therapeutic goal achieved Annually once the therapeutic goal has been achieved unless concerns (e.g. adherence) 	
Testing liver enzymes	
<ul style="list-style-type: none"> Before starting LLT 8 to 12 weeks after commencing LLT or after dose increase Routine ALT not recommended with statin therapy (unless liver symptoms develop), however ALT measurement required with fibrate therapy 	
What to do if patient develops raised liver enzymes on LLT	
If ALT <3x ULN <ul style="list-style-type: none"> Continue therapy Recheck liver enzymes in 4 to 6 weeks 	If ALT increases to ≥3x ULN <ul style="list-style-type: none"> Stop LLT or ↓dose and recheck liver enzymes in 4 to 6 weeks Cautious reintroduction of LLT if liver enzymes return to normal ALT remains ↑ consider other factors
Testing creatine kinase	
Pre-treatment <ul style="list-style-type: none"> Before starting LLT If baseline CK >4x ULN, do not start LLT; recheck 	Monitoring <ul style="list-style-type: none"> Routine monitoring not required Check CK if myalgia occurs
What to do if patient develops raised creatine kinase on LLT	
Re-evaluate the indication for statin therapy	
If CK <4x ULN <ul style="list-style-type: none"> Asymptomatic: continue LLT, patient to return if becomes symptomatic and check CK Symptomatic: monitor symptoms and CK regularly Symptoms persist: stop LLT and reassess symptoms and need for LLT after 6 weeks Consider rechallenge with same or another statin Consider low-dose statin, alternate day or once/twice weekly dosing regimen or combination therapy 	If CK ≥4x ULN <ul style="list-style-type: none"> CK >10x ULN: stop LLT, check renal function and monitor CK every 2 weeks CK <10x ULN: asymptomatic, continue LLT and monitor CK 2 to 6 weeks CK <10x ULN: symptomatic, stop LLT, monitor CK until normal, then consider reintroduction of statin at lower dose Consider the possibility of ↑CK due to other reasons (e.g. exertion) Consider myopathy if ↑CK persistent Consider combination or alternative drug
Testing HbA1c or blood glucose	
<ul style="list-style-type: none"> Consider monitoring in patients at high risk of developing diabetes and on high-dose statin 	

LLT-lipid lowering therapy; ALT-alanine aminotransferase; ULN-upper limit of normal; CK-creatinine kinase

List of references available on ePublication on www.nmic.ie.

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Every effort has been made to ensure that this information is correct and is prepared from the best available resources at our disposal at the time of issue.

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