level. During the process was verified that although this methodology was systematic and rigorous, was flexible and allowed adapting independently the guideline the nature of the disease, life cycle, and the information’s circulation.

**Discussion** Leading the developing process of guidelines. patients by systematic and flexible methodologies allow to make a better sizing of the process incorporating valid contextual factor, suggests the need to be validated and involve patients in the process.

**Conclusion** A substantial number of declarations resulted in primary intellectual COI but no primary financial COI in 63 recommendations (23%) at least one panellist had a primary intellectual COI. Among 431 recommendations (36%) declared a primary intellectual but no primary financial COI for at least one recommendation. Among 102 panellists, the average number of recommendations on which they declared a primary conflict. The extent to which intellectual COI restricted participation beyond financial COI is uncertain.

**Objective** The objective is to describe financial and intellectual COI among AT9 panellists and assess their overlap.

**Methods** The AT9 executive committee developed definitions and categorizations of primary and secondary financial and intellectual COIs. We analysed their declarations.

**Results** Among 102 panellists, the average number of recommendations for which panellist declared COI was: 2.1 (SD 5.7) for secondary financial COI, 1.7 (SD 5.5) for primary financial COI, 5.0 (SD 9.9) for secondary intellectual COI, and 2.5 (SD 5.0) for primary intellectual COI. Of the 102 panellists 37 (36%) declared a primary intellectual but no primary financial COI for at least one recommendation. Among 431 recommendations, the average number of panellists per recommendation who declared COI was: 0.5 (SD 0.8) for secondary financial COI, 0.4 (SD 0.9) for primary financial COI, 1.2 (SD 1.2) for secondary intellectual COI, and 0.6 (SD 1.2) for primary intellectual COI. In 63 recommendations (23%) at least one panellist had a primary intellectual COI but no primary financial COI.

**Conclusion** A substantial number of declarations resulted in restrictions based on intellectual COI in the absence of financial COI.