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Background: The optimal revascularization strategy for unprotected left main coronary disease (ULMCD) is the subject of ongoing debate. A major improvement in outcomes observed with drug-eluting stents (DES). However there is a limited data on outcome of DESs for ULMCD in the setting of acute coronary syndrome (ACS). **Methods:** A total 181 consecutive patients (pts) who underwent percutaneous coronary intervention (PCI) for ULMCD with DESs were enrolled for the study. We compared 6-month angiographic and 12-month clinical outcomes between elective PCI group (N=67 pts) and ACS PCI group (N=114 pts; unstable angina: 58.7%, NSTEMI: 33.3%, STEMI: 21.9%). **Results:** Baseline characteristics were similar between the two groups. At time of index procedure, angiographic and procedural parameters were also similar. At six months, ACS group had worse angiographic outcomes including higher % diameter stenosis (DS), higher incidence of binary restenosis, smaller follow up minimal lumen diameter (MLD) and higher late loss (LL). At one year, ACS group had significant higher incidence of target lesion revascularization (TLR) and target vessel revascularization (TVR) major adverse cardiac events (MACEs). **Conclusions:** In ACS patients with ULMCD undergoing PCI with DESs showed worse angiographic outcomes at six months as compared with those without ACS. At twelve months, these angiographic outcomes translated into worse cumulative clinical outcomes including higher incidence of TLR & TVR MACE.