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| **eTable 4.** Linear mixed model with a random factor for individual patient with **lung compliance (logarithmic transformation)** as dependent variable and group as main independent variable.  |
| Variable | **Estimate** | **Standard Error** | **Lower 95% CI** | **Upper 95% CI** | **P–value** |
| **(Intercept)** | 4.879 | 0.497 | 3.925 | 5.833 | < 0.001 |
| **Group (Targeted PEEP)** | 0.311 | 0.082 | 0.152 | 0.468 | < 0.001 |
| **Intra–abdominal pressure****(Reference category = 8 mm Hg)** |  |  |  |  |  |
| IAP 12 mm Hg | - 0.058 | 0.082 | -0.216 | 0.1 | 0.480 |
| IAP 15 mm Hg | - 0.177 | 0.082 | -0.355 | -0.019 | 0.032 |
| **Baseline lung compliance** | 0.002 | 0.001 | 0.001 | 0.004 | 0.019 |
| **Body Mass Index**  | -0.041 | 0.017 | -0.074 | -0.009 | 0.022 |
| **Interaction Group\* Intra–abdominal pressure****(Reference category Intra–abdominal pressure 8 = mm Hg)** |  |  |  |  |  |
|  High PEEP \* **Intra–abdominal pressure** 12 mm Hg | 0.096 | 0.115 | -0.126 | 0.319 | 0.405 |
|  High PEEP \* **Intra–abdominal pressure** 15 mm Hg | 0.061 | 0.115 | -0.163 | 0.284 | 0.599 |
| *Akaike Information Criterion* 207.38. *PEEP*, positive end–expiratory pressure; *CI*, confidence interval |

̒Targeted PEEP**’** led to higher lung compliance values. Compared to low intra–abdominal pressure (8 mmHg), high intra–abdominal pressure (15 mmHg) increased the effect estimate significantly. The effect of ̒Targeted PEEP**’** increases at higher IAP level as showed by the interaction term albeit not significant.