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1	Dispersive liquid–liquid microextraction of Cd, Hg and Pb from medicines prior to ICP
2	OES determination according to the United States Pharmacopeia
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26 Abstract

A simple, sensitive and matrix effect free analytical method for simultaneous determination of 27 28 Cd, Hg and Pb in drug samples (i.e., commercial dosage tablets) by inductively coupled plasma optical emission spectrometry (ICP OES) has been developed. According to the United States 29 Pharmacopoeia (USP) Chapter 232, those metals are considered elemental impurities from class 30 31 1 and they must be assessed in pharmaceutical production as well as in quality control evaluation. In order to increase the sensitivity of the analysis, a dispersive liquid-liquid 32 microextraction (DLLME) was performed and seven factors affecting analyte extraction were 33 optimized by multivariate analysis. The microvolume of analyte enriched phase was directly 34 introduced into the plasma using a multinebulizer, providing a high enrichment factor. When 35 compared to conventional ICP OES analysis, DLLME improves limits of quantitation (LOQ) 36 values on average 40-fold for all analytes. Consequently, LOQ values were significantly lower 37 than their permissible daily exposures for oral drugs. Accuracy was evaluated by addition and 38 39 recovery experiments following USP recommendations in eight commercial drug samples. Recovery and RSD values were within the range of 90-108% and 1-9%, respectively. 40

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42 Keywords Inductively coupled plasma optical emission spectrometry; Microwave-assisted
43 digestion; Dispersive liquid–liquid microextraction; Tablet and pill drugs; Contaminants

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49 **1. Introduction**

In the pharmaceutical field, safety and efficacy of medicines are fundamental issues. On 50 this matter, the monitoring of elemental impurities provide assurance of the quality of 51 pharmaceuticals products since some elements can possess unwanted pharmacological-52 toxicological effects ¹⁻³. For this purpose, two guidelines have been recently recommended by 53 the United States Pharmacopeia (USP): (i) Chapter 232, Elemental Impurities Limits⁴, and (ii) 54 Chapter 233, Elemental Impurities Procedures ⁵. Chapter 232 specifies 24 elemental impurities 55 and their toxicity limits considering the oral permissible daily exposure (PDE) values of three 56 drug categories (i.e., oral, parenteral and inhalation drugs)⁴. Chapter 233 describes analytical 57 procedures for elemental determination using two spectroanalytical methods: inductively 58 coupled plasma optical emission spectrometry (ICP OES) or inductively coupled plasma mass 59 spectrometry (ICP-MS)⁵. 60

Although the drafting process of these two chapters started in 2010, a new version of the 61 62 general Chapter 232 in a strict compliance with the International Council for Harmonization of Technical Requirements for Registration of Pharmaceuticals for Human Use (ICH Q3DR1) 63 guideline ^{6,7} was published in 2016⁸, became official one year later ⁹ and was only implemented 64 in 2018. According to ICH and USP requirements ⁴⁻⁶ the PDE values for elemental impurities 65 (target elements) are grouped into four main categories: class 1 (Cd, Pb, As, Hg), class 2A (Co, 66 67 V, Ni), class 2B (Tl, Au, Pd, Ir, Os, Rh, Ru, Se, Ag, Pt), and class 3 (Li, Sb, Ba, Mo, Cu, Sn, Cr). 68 These categories are based on the toxicity of target elements, their likelihood of occurrence and route of administration. Chapter 232⁴ and ICH⁶ also provide guidance on which of those 24 69 70 elemental impurities must be tested for.

71 The elements from class 1 are considered toxic to humans and have limited or no use in the manufacture of pharmaceuticals. Their presence in pharmaceuticals typically comes from 72 73 commonly raw materials and must be evaluated in all finished pharmaceutical products and in potential sources of contamination, for instance active pharmaceutical ingredients and excipients 74 $^{1-3,6}$. Even at low concentration levels, the heavy metals Cd, Hg and Pb pose a serious health risk 75 when used for pharmaceutical purposes ^{3,6,10,11}. Cadmium in their inorganic forms are considered 76 carcinogenic to humans ¹² and, although Hg and Pb are not classified as carcinogenic, these 77 elements may cause severe toxicological and hematopoietic effects ^{10–12}. Due to their high 78 toxicity, low PDE values are recommended for these target elements 4,5 . 79

80 ICP based methods enable fast multi-elemental analysis with high sensitivity, accuracy and robustness ^{13–15}. On one hand, considering the low PDE values recommended for the above-81 mentioned elements, the majority of the proposed ICP based methods for elemental impurities 82 determination are focused on ICP-MS analysis ^{1-3,15}. On the other hand, ICP OES should be 83 84 considered a suitable analytical method for this purpose since its higher availability, in contrast to the higher instrumentation cost of ICP-MS. In order to reach enough sensitivity for 85 determination of these elements in drug samples using ICP OES, a preconcentration step prior to 86 measurement could be used ^{16,17}. 87

88 On this regard, preconcentration approaches based on microextraction techniques, 89 particularly dispersive liquid-liquid microextraction (DLLME), have been extensively used since 90 their advantages, including simplicity, speed, ease of use, low cost and high enrichment factors 91 using an extremely low extractant solvent volume ^{17–19}. Traditional DLLME involves the use of a 92 mixture of solvents (i.e., extractant and disperser solvents) which are injected into the aqueous 93 sample forming a cloudy solution. The dispersion of extraction solvent accelerates the analyte 94 extraction and after a centrifugation step is possible to collect an aliquot of the enriched
95 extractant ¹⁸⁻²⁰. In order to eliminate the disperser solvent and to enhance the extractant phase
96 dispersion, vortex-assisted DLLME has been employed ¹⁸.

After the DLLME procedure, the low extractant solvent volume is generally dissolved in 97 another miscible organic solvent before the introduction of extract using pneumatic nebulization, 98 99 nevertheless, this step can deteriorate the enrichment factor achieved during the preconcentration. Moreover, the introduction of organic matrices into the argon plasma can cause 100 severe matrix effects and also the formation of carbon deposits on the plasma torch. In order to 101 address these challenges, a multinebulizer has been successfully used for the simultaneous 102 introduction of organic and aqueous solutions for preventing the formation of carbon deposits ^{21–} 103 ²⁴. This novel multinebulizer incorporates two independent liquid inlets into a single nebulization 104 body with a common nebulization gas inlet and a unique outlet orifice allowing that two liquids, 105 miscible or immiscible, be mixed at the tip of the nebulizer ²⁴. Hence, a microvolume of analyte 106 enriched extract (without further dilution) and aqueous solution can be simultaneously 107 introduced into the plasma by independent channels, reducing carbon deposits on the torch 108 without decreasing the enrichment factor. 109

To our knowledge, this is the first report which an extraction methodology is applied for drug samples to elemental impurities determination in accordance with ICH guidelines and USP chapters. It is well-known that ICP-MS afford suitable sensitivity for the ultratrace determination of the elemental impurities. However, given the larger number of laboratories that already employ ICP OES, this study aimed to develop a simple DLLME procedure for the simultaneous preconcentration of Cd, Hg and Pb in drug samples for subsequent measurement by ICP OES.

117 **2.** Experimental

118 2.1. Reagents and standard solutions

To minimize contamination all laboratory glassware were kept in 10% v v-1 nitric acid 119 solution for 24 h and then washed with ultrapure water before use. Experiments were performed 120 using concentrated high purity grade HNO₃ (Merck, Darmstadt, Germany) and ultrapure water, 121 122 resistivity higher than 18.2 MΩ cm, (Millipak-40 Filter Unit 0.22 mm NPT, Bedford, MA, USA). Sodium diethyldithiocarbamate (DDTC, 99%, Sigma-Aldrich, Steinheim, Germany) was 123 used as complexing agent. Buffer solutions were prepared by dissolving the appropriate amount 124 125 of sodium acetate (Panreac Químicas S.A., Castellar del Vallés, Spain) at pH 4 and 6 and sodium 126 phosphate (Scharlau, Barcelona, Spain) at pH 9. Toluene (99.9%, Sigma Aldrich) and 1-octanol 127 (99.9%, Sigma Aldrich) were used as extracting solvent. Analytical reference solutions used for ICP OES calibrations and for addition and recovery experiments were prepared by appropriate 128 dilutions of 1000 mg L⁻¹ of Cd, Hg and Pb (High Purity Standards, Charleston, SC, USA) in 0.14 129 mol L⁻¹ HNO₃ medium. 130

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132 **2.2. Instrumentation**

A pHmeter (Crison Instrument, Barcelona, Spain) with a combined glass electrode was used for pH measurements. A centrifuge (model 2690/5, Nahita Centrifuges, Beriain, Spain) was used to accelerate the phase separation. Experiments were performed using an Agilent 720-ES inductively coupled plasma optical emission spectrometer (Agilent Technologies, Melbourne, Australia) operating in axial viewing mode. Argon (99.9992%, Carburos Metálicos S.A, Barcelona, Spain) was used in all measurements. Plasma operating conditions used in ICP OES are shown in Table 1.

Introduction of extract (i.e., analyte enriched phase) were performed using a multinebulizer 140 (MultiNeb®, Ingeniatrics, Seville, Spain)²⁴. This multinebulization device is an advanced 141 version of another previous prototypes already described ²⁵. It presents two independent liquid 142 inlets and two different types of peristaltic tubes were used depending on the solution introduced. 143 In the liquid inlet where the analyte enriched phase was introduced, a peristaltic tube compatible 144 145 with most petroleum-based products (F-4040-A, id. 0.25 mm, Ismatec, Switzerland) was used. In the other one where an ultrapure water was continuously pumped, a Tygon[®] peristaltic tubes (R-146 3607, id. 0.76 mm, Ismatec) was employed. During the optimization, standard solutions 147 containing 500 µg L⁻¹ (concentration within the linear range) of Cd, Hg and Pb were used. 148 149 NemrodW statistical software (NemrodW® v.2007/2010, LPRAI, Marseille, France) was used to 150 construct the experimental designs and evaluate the results.

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152 **2.3.** Samples and sample preparation

Eight drug samples in solid dosage form (A-H) were analyzed: A) metformin 153 hydrochloride, used for diabetes treatment; B) losartan potassium, used for hypertension 154 treatment; C) orfenadrine citrate, monoidratated dipirone and caffeine anidra, used as muscle 155 156 relaxant and analgesic; D) sodium dipyrone, used as analgesic; E) nimesulide, used as antiinflammatory; F) omeprazole, used for benign (gastric or duodenal) peptic ulcers treatment; G) 157 158 levothyroxine sodium, used for thyroid treatment; and H) diclofenac sodium, paracetamol, 159 carisoprodol and caffeine, used for rheumatism treatment. All analyzed samples were classificated as oral administration route and were purchased in local pharmacies in São Carlos, 160 161 São Paulo, Brazil and in San Vicente del Raspeig, Alicante, Spain.

Sample preparation for drugs in solid dosage form was performed based on previously 162 proposed works for microwave-assisted sample digestion ^{26,27}. All samples were ground and 163 homogenized using pestle and mortar and masses of approximately 500 mg were microwave-164 assisted digested in triplicate using a volume of 7 mL of 2 mol L⁻¹ HNO₃. An Ethos 1 microwave 165 oven (Milestone, Sorisole, Italy) was used. The heating program was applied in two steps: (1) 15 166 167 min to reach 220 °C, (2) 15 min at 220 °C, and (3) an additional 15-min cooling step. A maximum 1.5 kW of microwave power was applied. Subsequently, digests were diluted to 25 168 mL with distilled-deionized water (final dilution of 50-fold) after adjusting the pH. The samples 169 170 not completely digested were centrifuged for 2 min at 3000 rpm for sedimentation of residual solids. 171

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173 **2.4.** Dispersive liquid–liquid microextraction procedure

A 8.0 mL aliquot of the digested sample, at pH 6 and DDTC concentration of 1.0% m v⁻¹, 174 175 was transferred to 10-mL glass tubes. Then, 100 μ L of the extractant solvent (i.e., toluene) was added, and the mixture was shaken using a vortex shaker for 3 min. After shaking, the solution 176 was centrifuged at 3000 rpm for 2 min to separate the two phases, with the analyte enriched 177 178 phase at the top of the solution. After centrifugation, the analyte enriched phase was at the top of the solution (a toluene layer) and 80 μ L of the organic phase was collected from the glass tube 179 180 using a micropipette and directly inserted into the ICP OES without further dilution. During the 181 organic phase sampling, the toluene layer could be evenly collected separately from the aqueous 182 phase A schematic representation of the general DLLME procedure is presented in Fig. 1.

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185 **2.5.** Evaluation of accuracy according to USP requirements

According to the USP Chapter 233 accuracy must be evaluated by addition and recovery 186 experiments with acceptable recoveries ranging from 70 to 150% of the spiked value at 187 concentrations ranging from 0.5J to 1.5J values for each target element, considering up to 20% 188 of repeatability 4,5 . In this case, the J value (also named target limit) is the concentration of the 189 element(s) in $\mu g g^{-1}$ of interest at the target limit, appropriately diluted to the working range of 190 the instrument. Thus, J values were calculated according to oral PDE values specific for each 191 target element (i.e., 5.0, 30 and 5.0 µg day⁻¹ for Cd, Hg and Pb, respectively) divided by the 192 193 maximum daily dose (MDD) and the dilution factor (DF), i.e. $J = PDE/(MDD \times DF)^{4,5}$. The MDD ranged from 0.23 to 10 g day⁻¹ for all samples analyzed. For that, the MDD of 10 g day⁻¹ 194 was adopted for all samples to obtain the minimal J value that can be determined. In this work, 195 therefore, considering the MDD of 10 g day⁻¹ and the DF of 50 (i.e., 500.0 mg of sample in 25.00 196 mL), the added concentrations (i.e., 0.5J to 1.5J values) were 5.0 and 15 µg L⁻¹ for Cd and Pb; 197 and 30 and 90 μ g L⁻¹ for Hg. 198

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200 **3.** Results and discussion

201 3.1. Optimization of dispersive liquid–liquid microextraction

The multivariate optimization of the DLLME procedure was proceeded into two complementary steps: (i) a Plackett-Burman design was employed as screening approach to identify between significant and non-significant factors, followed by (ii) a central composite design (CCD) to obtain optimal values for the significant factors. In both steps, the experiments were randomly performed in order to nullify the effect of extraneous or nuisance factors using standard solutions containing 500 μ g L⁻¹ of all analytes. Seven factors at two levels were

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evaluated on the Plackett-Burman design. The DLLME variables investigated and their low (-)
and high (+) levels are described in Table 2. The results of the Plackett-Burman design are
visualized using Pareto charts of the standardized effect in Fig. 2.

In the Pareto charts (Fig. 2a-c) the gray bars indicate variables presenting a significant 211 effect on DLLME procedure, while non-significant factors are indicate by white bars. The bars to 212 213 the right indicate a positive effect, i.e., favorable condition at higher values of that factor, while the opposite effect is indicate by bars to the left. In general, DLLME was favored when using 214 toluene as extractant solvent at high values of DDTC concentration, extraction time and 215 centrifuge speed and low centrifugation time. Unfortunately, the use of 1-octanol does not satisfy 216 217 the threshold limit established by the USP (data not shown), and therefore, toluene was used as extractant solvent. Only the factors (1) extractant solvent; (2) extractant solvent volume; and (3) 218 sample pH showed a significant effect on the Plackett-Burman experiment. 219

220 Due to pH influence on the complexation step, its evaluation is indispensable in metal extraction procedures ²⁸. In case of DDTC, pH values below 3.95 favors the protonated form of 221 DDTC (pKa = 3.95^{29}), therefore limiting chelate formation. Moreover, high pH values could 222 also have a negative effect on extraction, since analytes can form hydroxides decreasing the 223 224 amount extracted. In turn, the extractant solvent volume infers directly in the enrichment factor of the analytes ^{18,19}. By increasing the extractant solvent volume to a certain degree, the 225 226 extraction efficiency is increased. However, further increases could cause a dilution effect, 227 resulting in a decrease in the enrichment factor.

In order to optimize both significant factors, a central composite design (CCD) was performed. Both factors were investigated at five levels as described in Table 3 and the response surfaces obtained for the different elements are shown in Fig. 3. Optimum conditions for each response surface were calculated and the lowest level of extractant solvent volume was obtained for all analytes (i.e., 100 μ L of toluene) and pH values at 6.1, 6.3 and 5.2 for Cd, Hg and Pb were obtained, respectively. On that basis pH 6.0 (average of those values) and an extractant solvent volume of 100 μ L were selected as the most favorable conditions for all analytes. In summary, the optimized conditions for simultaneous DLLME of Cd, Hg and Pb were: DDTC concentration 1.0% m v⁻¹, 100 μ L of toluene as extractant solvent, pH 6.0, extraction time of 3 min, centrifugation time of 2 min and a centrifugation speed of 3000 rpm.

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3.2. Analytical performance for DLLME-ICP OES method according to the USP requirements

The proposed microextraction procedure provided a significant increase in sensitivity for 241 all elements. Table 4 summarizes the analytical figures of merit of the developed DLLME-ICP 242 OES method and conventional ICP OES analysis for determination of Cd, Hg and Pb in drug 243 samples. Coupling DLLME to ICP OES is particularly challenging due to spectral and non-244 spectral interferences caused by organic solvents ^{17–19}. On this regard, in the multinebulization 245 device used, water is continuously introduced into the plasma. This advantage over conventional 246 247 nebulization system facilitates the introduction of organic solvents that are not so compatible with plasma, avoiding the need of continuous cleaning of torch and injector tube ^{21,24}. 248

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250 **3.2.1. Linearity, sensitivity and precision**

Two calibration curves were performed: (i) conventional ICP OES analysis (i.e., without DLLME procedure) using five calibration points with working range from 1.0 to 5.0 mg L⁻¹ for all analytes, and (ii) DLLME-ICP OES using seven calibration points with working range from 254 2.5 to 120 μ g L⁻¹ for Cd, Hg and Pb. According to the USP Chapter 233, measurement of at least three calibration standards in the working range between 0.3J and at least 1.5J for each target 255 element are recommended ⁵. In case of the developed analytical method, the working range was 256 set from 0.25J to 2.0J for simultaneous determination of Cd, Hg and Pb. The correlation 257 coefficients (r) obtained for all DLLME-ICP OES calibration curves ranged from 0.9980 to 258 259 0.9996, showing good linearity. The enrichment factor (EF) values for each analyte were calculated as the ratio between sensitivity values with and without DLLME procedure. High EF 260 values were obtained, ranging from 55 to 72. 261

The repeatability was estimated from six independent measurements of samples spiked at 0.5*J* and 1.5*J* of each target element. The relative standard deviations obtained were ranged from 1.6 to 5%. Obtained repeatability values were significantly lower than 20% of RSD stated by the USP Chapter 233 for repeatability 5 .

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267 **3.2.2.** Limits of detection and quantification

Limits of detection (LOD) and quantification (LOQ) were calculated according to 268 Eurachem guidelines³⁰ considering the analyte concentration corresponding to the obtained 269 270 standard deviation (i.e., determined by 10 consecutive measurements of the blank) at low levels 271 multiplied by a factor k. The IUPAC default value for k is 10 and 3 for LOQ and LOD, 272 respectively. The LOQ values for conventional ICP OES analysis were all higher than the target-273 limits. In turn, the LOQ values for Cd, Hg and Pb using DLLME are 36, 33 and 6-times, respectively, lower than their respective J values. This means a LOQ improvement on average 274 275 24-fold. Following USP recommendations, LOQ values $\leq 0.3J$ are suggested as acceptance 276 criteria⁵. Once LOQ values achieved for Cd, Hg and Pb were 11, 10 and 2-times lower than their

Taking into account the low target limits for elements from class 1^{4,6}. Table 5 summarizes 279 analytical methodology previously reported for Cd, Hg and Pb determination in pharmaceutical 280 samples using ICP OES. Considering MDD of 10 g day⁻¹, the LOQ values obtained for Cd 281 ^{26,31,32}, Hg ²⁶ and Pb ^{26,31–33} were higher than 0.3J (*i.e.*, LOQ established by USP). As it can be 282 noted, none of the aforementioned analytical methods meet the USP requirements for these three 283 analytes at the same time. There are only two analytical methods with comparable LOQ values 284 ^{34,35}. In the first work ³⁴, the low LOQ values were achieved using a dilution factor lower than 285 286 30-fold. Generally for conventional sample introduction by pneumatic nebulization using ICP OES, maximum total dissolved solids recommended is lower than 1% m v^{-1 13}. In addition, the 287 low dilution factor can induce severe matrix effects, and therefore, effects on aerosol transport 288 and plasma properties should be carefully assessed ¹³. In the second study ³⁵, the authors used an 289 290 ultrasonic nebulizer with a relative high sample consumption (i.e., 1.9 mL min⁻¹), being the main disadvantage the high cost of the ultrasonic nebulizer. 291

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293 **3.2.3.** Accuracy

The trueness was evaluated by addition and recovery experiments performed taking into account *J* values as USP Chapter 233 recommendation ⁵. All samples were spiked at levels equivalent to 0.5*J* and 1.5*J* for Cd, Hg and Pb in order to check the trueness of the method (Table 6). All analytes were below their respective LOQ values for all samples analyzed. This pattern was also observed in previous studies with commercial drug samples in solid dosage form $^{26,27,31,33-35}$. Consequently, all samples are within the limits recommended by the USP Chapter 300 232 taking into account the maximum daily dose of each medicine as indicated in the package 301 insert, i.e., lower than 10 g day⁻¹ for tablets drugs. Recovery values ranged from 90 to 108% 302 were observed by spike experiments at both levels based on acceptable recoveries established 303 from 70 to 150% ⁵. No matrix effects were observed for DLLME-ICP OES measurements and 304 the repeatability was demonstrated by a precision ≤9% RSD (n = 3) considering all samples.

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306 4. Conclusions

The developed DLLME procedure combined with ICP OES was successfully applied to 307 the simultaneous extraction/preconcentration of Cd, Hg and Pb for trace determination of the 308 309 above-mentioned elements using ICP OES after a microwave-assisted acid digestion of drug samples using dilute nitric acid. Analytical performance was well validated in the terms of 310 linearity, LOQ, repeatability, and accuracy in accordance with the USP Chapter 233. 311 312 Pharmaceutical sample preparation using dilute nitric acid solutions provide safer operation and 313 reduced acid consumption. Posteriorly, DLLME affords high enrichment factors, simplicity and sustainability once reagents requirements and waste generation are extremely minimized. When 314 compared with conventional ICP OES analysis, DLLME-ICP OES affords a significant increase 315 316 of sensitivity showing an enrichment factor on average of 65-fold. Consequently, considering the 317 benefits of direct analysis of organic phase using a multinebulization based system and the 318 appropriate multivariate optimization of DLLME, suitable sensitivity to follow USP 319 requirements for determination of Cd, Hg and Pb using ICP OES was achieved. Therefore, DLLME-ICP OES methods can be seen as a promising alternative for trace elemental analysis in 320 321 drug samples according to ICH guidelines and USP chapters.

323 Author contributions

Fernanda C. Pinheiro: conceptualization, methodology, validation, investigation, writing original draft; Miguel Ángel Aguirre: conceptualization, methodology, validation, investigation,
writing - review & editing; Joaquim A. Nóbrega: conceptualization, writing - review & editing,
supervision, funding acquisition; Antonio Canals: conceptualization, writing - review & editing,
supervision, project administration, funding acquisition.

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330 **Conflict of interest**

331 All authors declared that they have no conflict of interest.

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Fig. 1 Scheme of the DLLME procedure for preconcentration of Cd, Hg and Pb in drug samples.







Fig. 3 Response surface from central composite design for (a) Cd, (b) Hg and (c) Pb. Analyte
concentration of 500 μg L⁻¹.

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Table 1 Operating parameters used in Agilent 720-ES ICP OES

	Instrument parameter	Value
	RF applied power (kW)	1.2
	Plasma gas flow rate (L min ⁻¹)	15
	Auxiliary gas flow rate (L min ⁻¹)	1.5
	Nebulizer gas flow rate (L min ⁻¹)	0.75
	Organic extract uptake rate (µL min ⁻¹)	50
	Aqueous solution uptake rate (µL min ⁻¹)	200
	Nebulizer	MultiNeb®
	Spray chamber	Cyclonic spray chamber
	Number of replicates	3
	Analytes	Emission line (nm) ^a
	Cd	226.502 II
	Hg	253.652 I
	Pb	220.353 II
464	^a I: Atomic line, II: Ionic line.	
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	Factor	Level			
	Extractant solvent	LUW (-)	toluene		
	Extractant solvent volume (uL)	100	200		
	Sample pH	4	9		
	DDTC concentration (% m v ⁻¹)	0.5	1		
	Extraction time (min)	1	3		
	Centrifugation time (min)	2	4		
	Centrifuge speed (rpm)	2000	3000		
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Table 2 Factors and levels of the Plackett-Burman design

	Factor	I ()	Level	$\mathbf{H}^{\mathbf{i}}_{\mathbf{i}} = 1_{\mathbf{i}} \left(\mathbf{i} \right)$	Star points	$(\alpha = 1.41)$
	Extractant solvent volume (uL)	Low (-) 115	<u>150</u>	<u>Hign (+)</u> 185	$\frac{-\alpha}{100}$	$\frac{+\alpha}{200}$
	Sample pH	4.7	6.5	8.3	4.0	9.0
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Table 3 Factors and levels of the central composite design

516	Table 4 Analytical	figures of merit	for Cd, Hg and Pb de	etermination using DLLME-IC	P OES
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517 and conventional ICP OES analysis

	Emission line (nm)				
	Cd (226.502)	Hg (253.652)	Pb (220.353)		
ICP OES					
Linear range (µg L ⁻¹)	1000 - 5000	1000 - 5000	1000 - 5000		
r ^a	0.9994	0.9990	0.9994		
Sensitivity (cps L μg^{-1}) ^b	10.85 ± 0.14	0.99 ± 0.02	0.455 ± 0.006		
LOD ($\mu g L^{-1}$)	4	20	20		
$LOQ (\mu g L^{-1})$	12	70	70		
DLLME-ICP OES					
Linear range (µg L ⁻¹)	2.50 - 120	2.50 - 120	2.50 - 120		
r ^c	0.9996	0.9994	0.9980		
Sensitivity (cps L µg ⁻¹) ^b	734 ± 11	54.4 ± 1.0	32.6 ± 0.7		
EF^{d}	68 ± 2	55 ± 2	72 ± 2		
LOQ (µ L ⁻¹)	0.3	1.8	1.6		
USP LOQ $\leq 0.3J$ (µg L ⁻¹)	≤3	≤18	≤3		
Repeatability 0.5J (RSD%) ^e	1.6	5	4		
Repeatability 1.5J (RSD%) ^f	4	3	4		

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519 ^a Correlation coefficient (five calibration points).

520 ^b Slope \pm standard deviation.

521 ^c Correlation coefficient (seven calibration points).

^d Enrichment factor ± expanded uncertainty. Calculated as slope ratio between calibration curves with and
 without DLLME.

^e Mean value for six replicate analyses of spiked solution with 5.0, 30 and 5.0 μ g L⁻¹ of Cd, Hg and Pb, respectively.

^f Mean value for six replicate analyses of spiked solution with 15, 90 and 15 μ g L⁻¹ of Cd, Hg and Pb, respectively.

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Table 5 Quantification limits for Cd, Hg and Pb of the ICP OES methods used for elemental impurities determination in

pharmaceutical samples

Pharmaceutical	Sample Sample preparation	Sample preparation details	DF ^a	Quantification limit (µg L ⁻¹)		Reference		
sample	mass (mg)	procedure		method	Cd	Hg	Pb	
Pills and tablets	500	MW-AD ^b	7 mL of 2 mol L ⁻¹ HNO ₃ ; final digest volume of 50 mL	100	5.4	21	39	26
Antibiotic tablets	200	CH-AD ^c	5 mL of 14 mol L ⁻¹ HNO ₃ + 1 mL of H ₂ O ₂ 30% v v ⁻¹ ; final digest volume of 25 mL	125	4.2	NA	64	31
Pills and tablets	100	MW-AD ^b	5 mL of 3HNO ₃ :1HCl v v ⁻¹ ; final digest volume of 50 mL	500	2.6	10	114	33
Levetiracetam	1000	MW-AD ^b	15 mL of 14 mol L^{-1} HNO ₃ + 2 mL of H ₂ O ₂ 30% v v ⁻¹ ; final digest volume of 25 mL	25	16	16	4	32
Lu tablets	450	MW-AD ^b	12 mL of 3HNO ₃ :1HCl v v ⁻¹ ; final digest volume of 13 mL	29	0.32	1.55	0.70	34
Aspirin and Lisinopril	200	MW-AD ^b	7 mL of 14 mol L ⁻¹ HNO ₃ + 2 mL of HCl + 1 mL of H ₂ O ₂ 30% v v ⁻¹ ; final digest volume of 50 mL	250	0.4	1.2	0.7	35
Pills and tablets	500	MW-AD ^b + DLLME	7 mL of 2 mol L ⁻¹ HNO ₃ ; final digest volume of 25 mL	50	0.3	1.8	1.6	This work

NA: Not applicable. ^a Dilution factor, considering sample mass, final digest volume and further sample dilutions before analysis. ^b Microwave-assisted digestion in closed vessel. ^c Conventional heating-assisted digestion in closed vessel.

Table 6 Found concentrations (mean \pm standard deviation, μ g L⁻¹, n = 3) and recovery values in parenthesis (mean \pm RSD, %) obtained for the spiked in digested drug samples (A-H) according to the *J* value using DLLME-ICP OES. All analytes were below their respective LOQ values for all samples analyzed

Sampla	Added	Found concentration				
Sample	concentration	Cd	Hg	Pb		
٨	0.5J	$5.0 \pm 0.2 \; (98 \pm 2)$	$31 \pm 2 (102 \pm 5)$	$5.0 \pm 0.3 \; (99 \pm 6)$		
A	1.5 <i>J</i>	$14.9 \pm 0.7 \; (98 \pm 4)$	$95 \pm 3 \; (105 \pm 4)$	$15.3 \pm 0.9 \; (102 \pm 6)$		
D	0.5J	$5.2 \pm 0.1 \; (99 \pm 4)$	$30.3 \pm 0.6 \; (101 \pm 2)$	$4.6 \pm 0.2 \; (91 \pm 4)$		
D	1.5 <i>J</i>	$14.9 \pm 0.7 \; (97 \pm 6)$	$87 \pm 3 \; (97 \pm 3)$	$14 \pm 1 \; (91 \pm 8)$		
C	0.5J	$5.1 \pm 0.3 \; (98 \pm 2)$	$30 \pm 2 \; (99 \pm 8)$	$4.5 \pm 0.3 \; (90 \pm 6)$		
C	1.5 <i>J</i>	$14.3 \pm 0.9 \; (94 \pm 7)$	$88 \pm 7 \; (98 \pm 7)$	$13.7 \pm 0.8 \; (91 \pm 5)$		
D	0.5J	$5.0 \pm 0.3 \; (100 \pm 6)$	$29 \pm 2 \ (95 \pm 6)$	$5.2 \pm 0.3 \; (103 \pm 7)$		
D	1.5 <i>J</i>	$15 \pm 1 \; (100 \pm 9)$	$85 \pm 4 \; (95 \pm 4)$	$15 \pm 1 \; (101 \pm 8)$		
Б	0.5J	$4.8 \pm 0.3 \; (97 \pm 6)$	$32 \pm 1 \; (105 \pm 4)$	$5.40 \pm 0.09\;(108 \pm 2)$		
E	1.5 <i>J</i>	$16 \pm 1 \; (103 \pm 7)$	$90 \pm 7 \; (100 \pm 8)$	$15 \pm 1 \; (102 \pm 9)$		
Б	0.5J	$5.0 \pm 0.3 \; (99 \pm 6)$	$30 \pm 2 \; (100 \pm 7)$	$5.0 \pm 0.2 \; (101 \pm 4)$		
Г	1.5 <i>J</i>	$15 \pm 1 \; (98 \pm 6)$	$93 \pm 6 \; (104 \pm 6)$	$14.9 \pm 0.6 \; (99 \pm 4)$		
G	0.5J	$4.8 \pm 0.1 \; (96 \pm 3)$	$31 \pm 2 \ (103 \pm 6)$	$4.8 \pm 0.2 \; (95 \pm 3)$		
U	1.5 <i>J</i>	$16.0\pm 0.1\;(106\pm 1)$	$96 \pm 2 \; (107 \pm 3)$	$14.7 \pm 0.8 \; (98 \pm 5)$		
ц	0.5J	$5.13 \pm 0.06 \; (103 \pm 1)$	$29\pm2~(98\pm8)$	$5.0 \pm 0.3 \; (99 \pm 5)$		
Н	1.5 <i>J</i>	$15.4 \pm 0.9 \; (103 \pm 6)$	$88\pm5~(97\pm5)$	$14.7 \pm 0.2 \; (98 \pm 2)$		

0.5*J*: Spiked digest with 5.0, 30 and 5.0 μ g L⁻¹ of Cd, Hg and Pb, respectively. 1.5*J*: Spiked digest with 15, 90 and 15 μ g L⁻¹ of Cd, Hg and Pb, respectively.