Total sulfur determination in liquid fuels by ICP-OES after oxidation-

extraction desulfurization using magnetic graphene oxide†

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Abstract
This paper presents a graphene oxide-based magnetic nanocomposite as a catalyst for desulfurization and also as a sorbent for removal of the total sulfur in liquid fuel matrices. The magnetic nanocomposite was prepared by decorating graphene oxide nanosheets with magnetite nanoparticles (MGO). For the desulfurization experiments, an oxidation-extraction procedure was developed using MGO as the catalyst and H₂O₂ as the oxidant. For the sulfur determination experiments, the oxidized-sulfur compounds were sorbed by magnetic solid phase extraction (MSPE) followed by ICP-OES detection. The magnetic nanocomposite showed high efficiency as did both the catalyst of sulfur compounds oxidation and the adsorbent of the oxidized sulfur compounds. Different parameters which could affect the desulfurization and determination were optimized using a multivariate analysis. The results showed that under the optimum removal efficiencies of over 97% were achievable and the limit of detection of 0.15 mg kg⁻¹ of sulfur was obtained. Finally, the spiked/recovery assays of commercial fuel samples using MSPE-ICP-OES led to recovery values in the range of 94 ± 5% to 101 ± 3%. The results obtained suggest that a powerful alternative has been developed for the desulfurization and total sulfur determination in commercial fuel samples.

Keywords: Oxidation-extraction desulfurization; Magnetic graphene oxide; Sulfur determination; Liquid fuel samples; ICP-OES.
1. Introduction

Daily consumption of liquid fuels such as gasoline, diesel, kerosene, jet fuel, etc. for energy production purposes has led to release various contaminants into the atmosphere. This everyday pollution of the environment should be decreased and managed. Nowadays, there are many strict regulations to control the releasing of different toxic contaminants into the environment. Sulfur oxides and sulfate particulate matters are an important family of toxic compounds subject to health regulations. The presence of sulfur compounds such as sulfides, disulfides, mercaptans and thiophenes in liquid fuels has always been a critical issue for industry and environment [1-6]. In the crude oil refining process, the presence of sulfur compounds leads to deactivation of catalyst materials and also causes pipeline corrosion. On the other hand, the presence of these compounds in fuel leads to the emission of sulfur oxide gasses to the atmosphere which further cause acid rain and also impacts on human health [1]. Furthermore, sulfur oxides in exhaust fumes poison catalysts in catalytic converters and disturb CO and NOx conversion, and subsequently their emissions to the atmosphere. Therefore, desulfurization is an environmentally and economically critical issue which needs every attention.

Methods available for the desulfurization of liquid fluids can be categorized as hydrodesulfurization (HDS) [7, 8], oxidative desulfurization (ODS) and oxidation-extraction desulfurization (OEDS) [9-13], adsorptive desulfurization (ADS) [14-16] and biodesulfurization (BDS) [4, 17]. HDS is widely used by industry and involves the reduction of sulfur compounds under relatively harsh conditions (high temperatures and pressures) by hydrogen gas utilizing catalyst materials. In recent years, researchers have attempted to introduce more cost-effective and safer procedures such as ODS, OEDS, ADS and BDS. ADS is based on the extraction of sulfur compounds using a solid sorbent. Although, this method is cheaper and greener, its efficiency is relatively low due to the highly hydrophobic nature of most of the sulfur compounds which are already in a very nonpolar matrix. To improve the extraction efficiency, advanced sorbents such as molecularly imprinted polymers [18] and nanostructured adsorbents have been proposed [19]. Also, protonation or oxidations of sulfur compounds before extraction have been proposed to convert them to more hydrophilic compounds.

In oxidative processes (i.e., ODS and OEDS), oxidants such as hydrogen peroxide, peroxy acids, oxygen, etc. are used to oxidize sulfides in liquid fuels to more hydrophilic sulfone compounds. These more hydrophilic compounds can then be removed/extracted from the medium.
using various extraction techniques such as liquid-liquid or solid-phase extraction. Usually, a catalyst is used to increase the oxidation process efficiency and to decrease the reaction temperature and time appropriately. Furthermore, in order to decrease the total process cost, catalyst materials with dual functionality have been developed (i.e., the catalyst for the oxidation process and the sorbent to extract the oxidation products) [20-24]. In this paper, we report a new nanocomposite with dual functionality not only for OEDS but also for preconcentration of sulfur compounds in liquid fuel matrices prior to inductively coupled plasma optical emission spectrometry (ICP-OES) measurements.

Determination of total sulfur concentration in liquid fuel matrices using ICP-OES has always been a major challenge because direct introduction of organic samples to ICP-OES leads to some serious problems such as the deterioration of the plasma thermal properties [25-27]. Therefore, usually a sample pretreatment/preparation step is used for sulfur determination in liquid fuel matrices such as dilution with an organic solvent, emulsification, decomposition of the sample matrix and extraction (liquid-liquid and solid-phase extraction) [26]. Solid-phase extraction provides some advantages over the other techniques, such as greener extraction (compared to some hazardous solvents used in liquid-liquid extraction), higher enrichment factor (compared to dilution with an organic solvent), time consuming sample preparation (compared to decomposition of the sample matrix by microwave digestion) and generally cheaper and easier procedures. However, one of the drawbacks of this method is the difficulty posed by the solid phase separation from the medium that could be resolved to some extent through the application of magnetic nanoparticle for magnetic solid-phase extraction (MSPE) [28, 29].

The adsorbents used in the MSPE technique possess a magnetic phase mainly composed of an iron mineral or iron oxides such as magnetite (Fe₃O₄) or maghemite (γ-Fe₂O₃), and a sorbent, including organic and inorganic polymers and metal oxides. Modified silica (C₁₈, C₈ and phenyl groups), molecularly imprinted polymers and recently, carbon nanotubes, graphene and graphene oxide have been employed [30]. The use of sorbents decorated with magnetic solids synergistically combines the excellent sorbent capacity with easy sorbent handling by means of an external magnetic field.

Herein, magnetic graphene oxide (MGO) has been used as both the catalyst for OEDS and the adsorbent for MSPE extraction of the oxidized sulfur compounds prior to ICP-OES measurements. Hydrogen peroxide and concentrated nitric acid were used as the oxidant and
protonating agent, respectively. Different parameters which could affect the MSPE procedure were optimized using a multivariate experimental design. Subsequently, the optimized method was successfully used to remove and determine sulfur compounds in commercial fuel samples (i.e., diesel and gasoline).

2. Experimental

2.1. Reagents and commercial fuel samples

For the synthesis of the magnetic materials, graphene oxide (GO), FeCl₃.6H₂O and (NH₄)₂Fe(SO₄)₂.6H₂O from Sigma-Aldrich (St. Louis, MO, USA) and ammonium hydroxide solution (32%, w w⁻¹) and ethanol from Scharlau (Barcelona, Spain) were used. Deionized water (resistivity more than 18 MΩ cm) supplied by a water purification system (Milli-Q Biocel A10) from Millipore (Billerica, MA, USA) was used. A Neodymium magnet (Supermagnete, Gottmadingen, Germany) was used for magnetic separation.

Sulfur stock solution in diesel fuel (10 000 mg kg⁻¹) and blank diesel fuel were purchased from SCP Science (Baie D'Urff, Canada). The working solutions were prepared by diluting the stock solution with kerosene (Sigma-Aldrich). Hydrogen peroxide solution (H₂O₂, 30% w w⁻¹) as the oxidant and concentrated nitric acid solution (HNO₃, 60% w w⁻¹) as the protonating agent were obtained from Sigma-Aldrich. The MSPE procedure was conducted inside 25 mL glass vials (screw top with solid green melamine cap with PTFE liner) from Supelco (Bellefonte, PA, USA).

Commercial diesel and gasoline samples were collected from local gas stations (Alicante, Spain) and were used without undergoing any special pretreatment. The samples were stored in the refrigerator until analyzed. Before performing the analysis, the samples were allowed to reach room temperature. In the case of the determination experiments, the samples were diluted using kerosene to meet the linear calibration range.

2.2. Apparatus and instruments

Size and morphological properties of the synthesized magnetic nanomaterial were investigated using a transmission electron microscope (TEM) from JEOL Co. (JEM-2010, 200 KV, Tokyo, Japan). The crystal structure of the synthesized nanomaterial was determined by an X-ray diffractometer (XRD, D8-Advance, Bruker Daltonics Co., MA, USA) at ambient
temperature. SQUID magnetometer MPMS-XL-5 (Quantum Design, CA, USA) was used for magnetic characterization. A 35 kHz universal ultrasonic cleaner water bath (Elma, Singen, Germany) was used for the nanomaterial synthesis and also for the MSPE procedure.

An inductively coupled plasma-optical emission spectrometer (model 720-ES, Agilent Technologies, Melbourne, Victoria, Australia) was used for ICP-OES measurements. Table S1 in the ESI† shows the instrumental conditions used and the evaluated emission line. The instrumental conditions were optimized achieving the maximum sulfur intensity using a standard solution containing 20 mg kg⁻¹ of sulfur in kerosene.

2.3. Synthesis of magnetic graphene oxide (MGO)

MGO was synthesized based on a co-precipitation method with some modifications [31]. Typically, FeCl₃·6H₂O (0.11 g) and FeCl₂·4H₂O (0.18 g) were dissolved in 20 mL deionized water (solution A). On the other hand, GO (0.1 g) was dispersed in 200 mL deionized water by sonication for 2 h (solution B). Then, solution A was added to solution B dropwise in 5 min and the mixture was stirred for 30 min at 90°C. After that, the mixture pH was adjusted at 11 using ammonia solution (32%, w/w) to form the magnetite nanoparticles. The mixture was stirred continuously for 4 h, then the magnetic nanomaterial (MGO) was separated using an external magnetic field, washed using deionized water and ethanol (3 consecutive times) and dried at 200°C for 2 h.

For preliminary experiments, magnetite nanoparticles (MNPs) were synthesized using the same procedure except for the addition of the GO nanosheets.

2.4. Optimization of the MSPE procedure

To achieve the highest removal efficiencies and, subsequently, the highest sensitivity in the MSPE procedure, both sorption and desorption steps were optimized separately. All experiments were randomly carried out in order to nullify the effect of extraneous or nuisance factors using a standard solution containing 20 mg kg⁻¹ of sulfur in kerosene. Statgraphics Statistical Computer Package “Statgraphics Plus 5.1” (Warrenton, VA, USA) was used to construct experimental design matrices and to evaluate the results.
2.4.1. Optimization of the sorption step (desulfurization)

The desulfurization was optimized by using a multivariate analysis consisting of two steps: (i) a Plackett-Burman design to determine the significance of the experimental factors affecting the removal efficiency (i.e., HNO$_3$ and H$_2$O$_2$ volumes, MGO amount and sorption time) followed by (ii) a circumscribed central composite design (CCCD) to optimize those factors identified as significant in step (i). Both the screening study using Plackett-Burmann design and the optimization with CCCD involved 12 experiments each. The removal efficiency was used as response and was calculated using the following equation: (eqn. 1)

Removal efficiency (%) = \left[ \frac{(C_0 - C_t)}{C_0} \right] \times 100 \hspace{1cm} (\text{eqn. 1})

where $C_0$ and $C_t$ represent the initial and final (after removal) total concentrations of the sulfur compounds in mg kg$^{-1}$, respectively.

2.4.2. Optimization of the desorption step (sulfur determination)

Under optimum conditions for the sorption experiments, the desorption step was optimized. First, different eluents (methanol, ethanol, acetonitrile and a solution of 1.0 M sodium hydroxide) were evaluated to desorb the adsorbed oxidized-sulfur compounds. In the next step, the eluent volume and desorption time were optimized using a CCCD design. The matrix for this CCCD design involved a total of 12 runs. The sulfur emission signal obtained from ICP-OES was used as response.

2.5. Overall MSPE procedure

Figure 1 shows a schematic description of the MSPE-ICP-OES analysis of sample/calibration standards. For sulfur sorption by MSPE procedure, 50 µL HNO$_3$ (60% w v$^{-1}$) was added to 20 mL of sample/calibration standard. Then, 20 mg MGO and 500 µL H$_2$O$_2$ (30% w v$^{-1}$) were added consecutively. The mixture was sonicated at room temperature for 33 min. Then, the magnetic nanocomposite which contains the oxidized-sulfur compounds was separated using a hand-held magnet and the concentration of sulfur compounds in the supernatant was measured using the ICP-OES in order to obtain the recovery efficiency values.
For sulfur determination by MSPE procedure, the magnetic nanocomposite which contains the oxidized-sulfur compounds was washed twice with pure kerosene (5 mL and 5 min sonication) and was eluted with methanol (200 µL and 6.6 min sonication) at room temperature. After that, the magnetic nanocomposite and the eluate were magnetically separated. Finally, the eluate was introduced to the ICP-OES instrument.

2.6. Analytical figures of merit

In order to assess the analytical capability of the MSPE-ICP-OES procedure versus ICP-OES for the sulfur determination in kerosene matrix, analytical figures of merit (i.e., linear working range, sensitivity, LOD and LOQ) of both analytical procedures were evaluated and compared (Fig. 1 and Table 1). To this end, calibration standards were analyzed by both methods in order to obtain the corresponding calibration graphs: (i) without a previous MSPE procedure (direct ICP-OES analysis of the standards); and (ii) after sorption of the analytes by MSPE under optimum conditions. In the former method, calibration was performed by directly analyzing six calibration standards with increasing concentrations of sulfur up to 20 mg kg$^{-1}$. In the latter, sulfur was extracted from the same number of calibration standard solutions but with increasing concentrations of sulfur up to 5 mg kg$^{-1}$. The relative narrow working range is mainly because of the MGO amount available. Wider working range can be obtained by using larger MGO quantity.

3. Results and Discussion

3.1. Characterization of the synthesized magnetic nanomaterial

Figure 2 shows the nanomaterials TEM images, wherein TEM image of bare graphene oxide nanosheets is presented as Fig. 2a. Figure 2b shows that the nanosheets are successfully modified by MNPs. As noted, the nanosheets are almost uniformly modified by the magnetic nanoparticles with an average size of 14±3 nm.

Figure 3 shows the magnetization hysteresis loop of MGO. The magnetization hysteresis loop of MGO was S-like curve indicating that the composite was superparamagnetic material. The specific magnetization saturation (Ms) was 38.5 emu g$^{-1}$.

The XRD pattern of the synthesized magnetic nanomaterial is presented in Fig. 4. The XRD pattern of the synthesized MGO (Fig. 4b) shows diffraction peaks that are indexed to (2 2 0), (3 1
1), (4 0 0), (4 2 2), (5 1 1) and (4 4 0) reflection characteristics of cubic spinel phase of Fe$_3$O$_4$ (JCPDS powder diffraction data file no. 79-0418), revealing that the resultant MGO is successfully loaded by mostly magnetite nanoparticles [32].

3.2. Preliminary experiments

In order to evaluate the mechanism and the roles of experimental variables (i.e., HNO$_3$, H$_2$O$_2$ and MGO on the sulfur compounds removal), preliminary experiments were performed in the absence of each component (Fig. 5a) and also using different nanoparticles with presence in the final nanocomposite composition (i.e., bare GO and MNPs) (Fig. 5b).

The results (Fig. 5a) showed that combination of HNO$_3$, H$_2$O$_2$ and MGO led to the highest removal efficiencies. Moreover, HNO$_3$ proved to have the most critical role (i.e., the lowest removal efficiency was obtained in the absence of the acid) suggesting that if the sulfur compound is not protonated, it cannot be involved in the aqueous phase oxidation reaction because of the high hydrophobicity. The experiments in the absence of MGO showed that the presence of the nanocomposite was necessary in order to reach high removal efficiencies. MGO may act either as the catalyst of the oxidation reaction or the adsorbent to remove the oxidation product from the medium or both. To clarify the nanocomposite role, the two main components of MGO (MNPs and GO) were utilized in separate experiments for removal of sulfur compound from kerosene (Fig. 5b). The results showed that the presence of the two main components as a nanocomposite in MGO produces a synergistic effect. As noted in Fig. 5b, MNPs led to higher removal efficiencies than GO. In fact, MNPs can be partially dissolved in the presence of the acid producing free ferric and ferrous ions as observed practically leading to catalysis as in the oxidation reaction based on Fenton's reagent concept [33]. This effect can be followed by partial adsorption of the oxidation products by MNPs and liquid-liquid extraction leading to the obtained removal efficiencies. On the other hand, GO can act more efficiently as an adsorbent because of its outstanding features such as high surface area, the presence of high degree of aromatic rings available for π-π interactions and also carboxylic acid and hydroxyl groups available for hydrophilic interactions [34-36]. Therefore, the presence of these two components in MGO composition has led to the highest removal efficiencies.
3.3. Optimization of sorption step (desulfurization)

After this preliminary investigation, various important parameters which could affect the removal efficiencies including HNO$_3$ and H$_2$O$_2$ volumes, MGO amount and sorption time were firstly screened using a Plackett-Burman design (Table S2 in the ESI†). The results from Fig. S1 in the ESI† showed that all the parameters investigated had positive effects except H$_2$O$_2$ volume. However, only the effects of the MGO amount and sorption time were statistically significant (at 95% confidence interval). Therefore, the effects of the MGO amount and sorption time were optimized using a CCCD design (Table S3 in the ESI†) at fixed values for the acid and the oxidant (i.e., the high level for the acid, 50 µL, the low level for the oxidant, 500 µL). The results of the 12 experiments of the CCCD design are shown in Fig. S2 in the ESI†. As expected, both experimental factors revealed positive effects on the sorption step. In the case of sorption time, the removal efficiency increases by increasing sonication time up to 33 min and then tends to be stable suggesting that a semi-equilibrium condition has been reached. The optimum conditions for the removal experiments obtained using the multivariate method was: 20 mg of MGO and 33 min of sorption time. In sum, the optimized values which were further considered for the sorption step of the MSPE procedure are: MGO amount, 20 mg; sorption time, 33 min; HNO$_3$ and H$_2$O$_2$ volumes, 50 and 500 µL, respectively.

3.3.1. Optimization of desorption step (sulfur determination)

Under the optimized condition for the sorption step, desorption experiments were conducted at room temperature. First, different eluents (methanol, ethanol, acetonitrile and 1.0 mol L$^{-1}$ of sodium hydroxide solution) were evaluated to desorb the adsorbed oxidized-sulfur compounds and the results (Fig. S3 in the ESI†) showed that, among the investigated eluents, methanol is the best back-extractor solvent. In the next step, methanol volume and desorption time were optimized using a CCCD design (Table S4 in the ESI†). As it can be seen from Fig. S4 in the ESI†, the desorption time shows a positive effect at low desorption times and a negative effect at high desorption times upon desorption resulting in a maximum sulfur recovery at around 6.6 min. Therefore, prolonged desorption times might conceivably lead to re-adsorption of sulfur compounds [37]. On the other hand, methanol volume also shows a similar effect resulting in a maximum amount of sulfur eluted at approximately 200 µL. The negative effect at high methanol volumes can be attributed to the dilution effect.
3.4. Analytical figures of merit

Under optimum conditions for the MSPE procedure (i.e., MGO amount, 20 mg; sorption time, 33 min; HNO₃ volume: 50 µL; H₂O₂ volume: 500 µL, eluent solvent: methanol; elution volume: 200 µL and desorption time: 6.6 min), a linear calibration graph was constructed for six different initial concentrations of sulfur compounds in kerosene ranging from 0.5 to 5.0 mg kg⁻¹ (Table 1). Wider working range can be obtained using a larger MGO quantity.

Table 1 shows the analytical figures of merit of both ICP-OES and MSPE-ICP-OES total sulfur analysis. The sensitivity values were obtained from the slope of the calibration curves (see section 2.6). The limit of detection (LOD) calculation was based on three times the standard deviation of blank standards (kerosene for ICP-OES and methanol for MSPE-ICP-OES), whereas the limit of quantification (LOQ) was based on ten times the standard deviation of the blank standards. As noted, the use of the MSPE procedure has led to lower LOD and LOQ in comparison to direct introduction of the samples to the detection instrument. Also, the measurement sensitivity has been considerably increased (~19 fold) by applying the MSPE procedure on the samples before their introduction to the ICP-OES spectrometer. Furthermore, a comparison of the figures of merit of the proposed method with previously reported ICP-OES based methods (Table 2) shows that a powerful alternative method has been developed. In sum, as expected, application of the MSPE procedure can enhance sensitivity of the method in comparison to direct introduction of the samples into the detection instrument. But this is not the only advantage of the proposed method. In this work, the sulfur compounds have been extracted from a very problematic solvent (i.e., kerosene) to a more plasma-compatible solvent (i.e., methanol) leading to suppressed deterioration of the thermal plasma properties and extinction problems [25, 26, 38]. Furthermore, the clean samples (i.e., samples containing low sulfur concentration) can be used after the desulfurization process.

3.5. Analysis of commercial fuel samples

In order to assess the applicability of the MSPE-ICP-OES, a recovery study was evaluated in commercial fuel samples (i.e., diesel and gasoline samples). The added concentrations were 1 and 3 mg kg⁻¹ of sulfur. The initial total sulfur concentrations found by the proposed method using external calibration method were 17.00 ± 0.04 and 21.70 ± 0.03 mg kg⁻¹ for diesel and gasoline, respectively (Table 3). The corresponding results obtained using the proposed method were in a
good agreement with the ICP-OES analysis using standard addition calibration. Recovery values for initial total sulfur concentration show high accuracy of the proposed method (i.e., 106 ± 21 for diesel sample and 99 ± 17 for gasoline sample). In addition, recovery values achieved in all spiked fuel samples evaluated comprise from 94 ± 5 to 101 ± 3. The results of Table 3 show that the method provides a highly accurate determination of total sulfur concentration and high sulfur-removal efficiency in the investigated samples. Also, the method showed high removal efficiency values of sulfur compounds from the commercial fuel samples (removal efficiencies of over 97% for both diesel and gasoline samples). Considering the optimum conditions and the obtained removal efficiencies, the developed method can be considered an excellent alternative for oxidative desulfurization process. As noted in Table 4, in comparison to some previously developed oxidative desulfurization processes, the proposed method provides high removal efficiencies at reasonable reaction time and temperature suggesting the feasibility and cost-effectiveness of the method.

4. Conclusions

The results of this study showed that the application of MGO as both the adsorbent and the catalyst of the oxidation process in OEDS could provide a powerful method not only for desulfurization purposes but also for determination of total sulfur concentration in liquid fuel matrices by MSPE-ICP-OES. The outstanding features of the proposed method for desulfurization are: (i) MGO acts as both the adsorbent and the catalyst; (ii) the reaction is performed at room temperature unlike other previously developed methods which used relatively high temperatures; (iii) the reaction time is reasonable; (iv) the used chemicals are commercially available and the catalyst synthesis procedure is simple; and (v) the catalyst is magnetically removable and there is no need for high-speed centrifugation or filtration. Furthermore, the proposed method acts as a MSPE step for preconcentration of the oxidized sulfur compounds and facilitates the ICP-OES measurements by improving the sensitivity and suppressing the deterioration of the thermal plasma properties and extinction problems.

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Table 1. Figures of merit of the proposed MSPE-ICP-OES method for the determination of total sulfur under the optimized conditions.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>MSPE-ICP-OES</th>
<th>ICP-OES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Linear working range (mg kg(^{-1}))</td>
<td>0.5-5.0</td>
<td>5.0-20.0</td>
</tr>
<tr>
<td>Correlation linear coefficient (^a)</td>
<td>0.9993</td>
<td>0.9983</td>
</tr>
<tr>
<td>LOD (mg kg(^{-1}))</td>
<td>0.15</td>
<td>1.4</td>
</tr>
<tr>
<td>LOQ (mg kg(^{-1}))</td>
<td>0.5</td>
<td>4.6</td>
</tr>
<tr>
<td>Sensitivity (cps mg µg(^{-1}))</td>
<td>3373±61</td>
<td>176±7</td>
</tr>
<tr>
<td>Relative sensitivity (^b)</td>
<td>19.2±0.5</td>
<td>-</td>
</tr>
<tr>
<td>Relative LOD (^c)</td>
<td>9.3</td>
<td>-</td>
</tr>
</tbody>
</table>

\(^a\) Number of calibration points=6.

\(^b\) Sensitivity of the MSPE-ICP-OES to sensitivity of ICP-OES.

\(^c\) LOD of ICP-OES to LOD of the MSPE-ICP-OES.
Table 2. Comparison of the previously ICP-OES based methods for total sulfur determination in liquid fuel matrices.

<table>
<thead>
<tr>
<th>Sample preparation</th>
<th>Matrix</th>
<th>Linear range (mg kg(^{-1}))</th>
<th>LOD (mg kg(^{-1}))</th>
<th>LOQ (mg kg(^{-1}))</th>
<th>Ref.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dilution in xylene</td>
<td>Crude oil and petroleum products</td>
<td>-</td>
<td>100</td>
<td>-</td>
<td>[39]</td>
</tr>
<tr>
<td>Dilution in ethanol or n-propanol</td>
<td>Biodiesel</td>
<td>0.6-30</td>
<td>0.4</td>
<td>1.3</td>
<td>[40]</td>
</tr>
<tr>
<td>Emulsion preparation</td>
<td>Crude oil</td>
<td>270-825</td>
<td>0.6</td>
<td>-</td>
<td>[41]</td>
</tr>
<tr>
<td>Emulsion preparation</td>
<td>kerosene, diesel and gasoline</td>
<td>20-200</td>
<td>0.72</td>
<td>2.4</td>
<td>[38]</td>
</tr>
<tr>
<td>Microwave-induced combustion</td>
<td>Diesel</td>
<td>-</td>
<td>2</td>
<td>6.9</td>
<td>[42]</td>
</tr>
<tr>
<td>MSPE-ICP-OES</td>
<td>kerosene, diesel and gasoline</td>
<td>0.5-5.0</td>
<td>0.15</td>
<td>0.5</td>
<td>This work</td>
</tr>
</tbody>
</table>
Table 3. Analysis of the real fuel samples using the proposed MSPE-ICP-OES method and ICP-OES.

<table>
<thead>
<tr>
<th>Sample</th>
<th>Removal efficiency (%)</th>
<th>Found by the proposed method&lt;sup&gt;a&lt;/sup&gt; (mg kg&lt;sup&gt;-1&lt;/sup&gt;)</th>
<th>Found by standard addition-ICP-OES&lt;sup&gt;b&lt;/sup&gt; (mg kg&lt;sup&gt;-1&lt;/sup&gt;)</th>
<th>R&lt;sup&gt;c&lt;/sup&gt; (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Without spiking</td>
<td>97.6</td>
<td>17.00±0.04</td>
<td>16±3</td>
<td>106±21</td>
</tr>
<tr>
<td>Spiked at 1 mg kg&lt;sup&gt;-1&lt;/sup&gt;</td>
<td>99.0</td>
<td>17.94±0.03</td>
<td>-</td>
<td>94±5</td>
</tr>
<tr>
<td>Spiked at 3 mg kg&lt;sup&gt;-1&lt;/sup&gt;</td>
<td>98.6</td>
<td>19.88±0.03</td>
<td>-</td>
<td>96±5</td>
</tr>
<tr>
<td>Gasoline</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Without spiking</td>
<td>98.4</td>
<td>21.70±0.03</td>
<td>22±4</td>
<td>99±17</td>
</tr>
<tr>
<td>Spiked at 1 mg kg&lt;sup&gt;-1&lt;/sup&gt;</td>
<td>97.2</td>
<td>22.71±0.02</td>
<td>-</td>
<td>101±3</td>
</tr>
<tr>
<td>Spiked at 3 mg kg&lt;sup&gt;-1&lt;/sup&gt;</td>
<td>98.6</td>
<td>24.691±0.015</td>
<td>-</td>
<td>100±3</td>
</tr>
</tbody>
</table>

<sup>a</sup> Uncertainty was estimated as the standard deviation of the interpolated concentration.

<sup>b</sup> Uncertainty was estimated as the standard deviation of the extrapolated concentration.

<sup>c</sup> R: Recovery ± combined standard uncertainty. The combined standard uncertainty was calculated assuming that spiked concentration is free of uncertainty.
Table 4. Comparison of some previously developed oxidative processes for desulfurization of liquid fuels.

<table>
<thead>
<tr>
<th>Reagent</th>
<th>Matrix</th>
<th>Time (min)</th>
<th>Temperature (°C)</th>
<th>Removal efficiency (%)</th>
<th>Ref.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{WO}_3/\text{graphitic carbon nitride} + \text{ionic liquid}$</td>
<td>Simulated fuel oil (n-octane)</td>
<td>180</td>
<td>60</td>
<td>91.2</td>
<td>[43]</td>
</tr>
<tr>
<td>tert-butyl hydroperoxide + HPWA-SBA-15</td>
<td>Simulated fuel oil (iso-octane)</td>
<td>120</td>
<td>70</td>
<td>97.34</td>
<td>[44]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{formic acid}$</td>
<td>Diesel</td>
<td>120</td>
<td>50</td>
<td>92</td>
<td>[45]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{ZnCl}_2 + \text{ionic liquid}$</td>
<td>Diesel</td>
<td>120</td>
<td>50</td>
<td>98.5</td>
<td>[46]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{Mo} / \gamma\text{-Al}_2\text{O}_3$</td>
<td>Diesel</td>
<td>60</td>
<td>60</td>
<td>97</td>
<td>[47]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{activated carbon} + \text{formic acid}$</td>
<td>Diesel</td>
<td>60</td>
<td>60</td>
<td>82.3</td>
<td>[48]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{cerium oxide-loaded molecular sieve 5A} + \text{formic acid}$</td>
<td>Simulated fuel oil (n-heptane)</td>
<td>60</td>
<td>50</td>
<td>82.3</td>
<td>[49]</td>
</tr>
<tr>
<td>$\text{K}_2\text{FeO}_4 + \text{manganese (III) acetate} + \text{acetic acid}$</td>
<td>Simulated fuel oil (petroleum ether)</td>
<td>45</td>
<td>17 and 25</td>
<td>96.7</td>
<td>[50]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{Na}_2\text{WO}_4 + \text{acetic acid}$</td>
<td>Diesel</td>
<td>30</td>
<td>70</td>
<td>97</td>
<td>[51]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{ion exchange resin immobilized 12-tungstophosphoric acid}$</td>
<td>Diesel</td>
<td>8</td>
<td>60</td>
<td>93.5</td>
<td>[52]</td>
</tr>
<tr>
<td>$\text{H}_2\text{O}_2 + \text{MGO} + \text{nitric acid}$</td>
<td>Diesel and gasoline</td>
<td>33</td>
<td>21</td>
<td>&gt; 97</td>
<td>This work</td>
</tr>
</tbody>
</table>

This work
Figures Captions:

Fig. 1. Schematic description of the proposed MSPE-ICP-OES method.

Fig. 2. TEM images of (a) the bare GO and (b) the MGO nanomaterial.

Fig. 3. The magnetization hysteresis loop of MGO.

Fig. 4. The XRD patterns of (a) magnetite nanoparticles and (b) the MGO nanomaterial.

Fig. 5. Effect of the acid, oxidant and adsorbent addition (a) and effect of different nanoparticles (b) on sulfur compounds removal efficiency (conditions: 20 mL of 20 mg kg$^{-1}$ of sulfur in kerosene, 50 µL HNO$_3$ (60% w w$^{-1}$), 500 µL H$_2$O$_2$ (30% w w$^{-1}$), 20 mg MGO or GO or MNPs, 33 min sonication at room temperature, n=3).
FIGURES

Fig. 1
Fig. 2
Fig. 3

The graph shows the magnetization (M) per gram (emu g⁻¹) against the applied magnetic field (H) in Oersted (Oe). The x-axis represents the magnetic field ranging from -60000 to 60000 Oe, while the y-axis represents the magnetization ranging from -50 to 50 emu g⁻¹.
Fig. 4
Fig. 5