

From a quick check it appears that nicotine transfer is calculated from the wt. of nicotine in the length of rod burned. As R.D.E. we calculate transfer from:-

$$\text{Transfer} = \frac{\text{wt. nicotine in smoke}}{\text{wt. nicotine in cigarette}}$$

This report gives nicotine in tobacco on d.w.b. but no moisture content of the cigs. smoked. For Viceroy Plus.

Assuming $12\frac{1}{2}\%$ moisture in the cigarettes R.D.E. calculation gives $13\frac{1}{2}\%$ transfer while if calc'd on ~~wt.~~ ^{length of cigarette} this gives 21% transfer. Sigsbee's value is $20\frac{1}{2}\%$. From this it appears that for plain cigs. Sigsbee's values are 50% greater than we would quote (i.e. $10-13\frac{1}{2}\%$).

For tipped cigarettes account has to be taken of F.C. of filler as well. R.D.E. $14\frac{1}{2}\%$.

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