

# Microwave Digestion and Ultrasonic Nebulization for Determination of Boron in Animal Tissues by Inductively Coupled Plasma Atomic Emission Spectrometry With Internal Standardization and Addition of Mannitol

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**Determinations of boron in animal tissues were performed by inductively coupled plasma atomic emission spectrometry (ICP-AES) with an ultrasonic nebulizer. The method is based on the microwave digestion of tissues with  $\text{HNO}_3\text{-H}_2\text{O}_2$  and the use of mannitol as a modifier. It was found that mannitol can significantly enhance the analytical sensitivity, improve the precision and minimize the memory effect for the determination of boron. Acid effect and matrix effects were controlled by using the Be I 234.861 nm line as the internal standard. Six animal tissue samples, including two NIST standard reference materials (Oyster Tissue and Bovine Liver), were analyzed to test the reliability of the method. A limit of detection (3s) of  $0.7 \text{ mg l}^{-1}$  and recoveries of added boron from selected matrices between 95.0 and 100.2% were obtained.**

**Keywords:** Boron; ultrasonic nebulizer; microwave digestion; mannitol; inductively coupled plasma; internal standardization

In the recent years, interest in the role of boron in human and animal nutrition has increased rapidly. It is considered that B, together with Ca and P, helps maintain strong bones and plays a key role in the production of estrogen and other hormones. It is also indicated that a deficiency of B may reduce stamina during exercise, increase the loss of Ca and Mg from bones and decrease the ability to produce vitamin D.<sup>1</sup> Therefore, the demand for reliable determinations of B in food and biological samples, including animal tissues, is growing.<sup>2-5</sup>

ICP-AES has been widely employed for multi-elemental analysis, including the determination of B in various materials.<sup>4-6</sup> However, ICP-AES with typical pneumatic nebulizers is often not sensitive enough to detect B when the amount of sample is limited or if the concentration of B is relatively low. It is known that an ultrasonic nebulizer (USN) has some significant advantages over a pneumatic nebulizer.<sup>7</sup> However, the USN has not been applied to the determination of some elements, such as B and Hg, owing to memory effects. The reasons for the memory effect of B are still not clear. Generally, it is considered that the memory effects in the USN originate from the re-nebulization of residual droplets of previously nebulized solution or the existence of the dead volume for most elements.<sup>8</sup> It seems that the memory effect of B has a different mechanism from that of other elements. For example, when compared with the blank value, the emission signal was still very high with a 25 min flush time after a  $100 \text{ mg l}^{-1}$  B solution was aspirated to the ICP by a USN.<sup>9</sup> Recently, we have found that the memory effect in USN-ICP-AES can be markedly reduced with the addition of mannitol,<sup>10</sup> thereby permitting ultrasonic nebulization to be an efficient sample

introduction technique for the determination of trace levels of B by ICP-AES.

The accurate determination of B in animal tissues has proven difficult because of the very low concentrations found in some tissues and the possible contamination and loss during sample preparation. The dry-ashing method, which has been successfully applied for the determination of B in plants and plant-derived foods,<sup>10,11</sup> is not applicable for some animal tissues because the tissues cannot be completely oxidized under the normal ashing conditions. If the residue is moistened with  $\text{H}_2\text{O}$  or dilute  $\text{HNO}_3$  and re-heated in the furnace, most of the B would be lost. Wet ashing of samples in open flasks with  $\text{HNO}_3\text{-HClO}_4$  on a hot-plate is an easy and reliable preparation method for the determination of most mineral elements in tissues. Using this procedure, however, the samples can be readily contaminated with B owing to the use of borosilicate glassware. In the past several years, the microwave digestion technique has been extensively applied for the sample preparation of many materials.<sup>12,13</sup> For the recommended procedures of microwave digestion, however, substantial volumes of mineral acids have to be employed with most of the acids remaining in the vessels after digestion, which would result in serious acid effects for sample introduction by ultrasonic nebulization. Correction for acid effects may be carried out by either matching the acid concentration or internal standardization.<sup>14,15</sup> The preparation of exact acid matching solutions with high accuracy is very difficult. In contrast, internal standardization is readily performed and is advantageous in that it can simultaneously reduce the effects of both noise and drift.

In this paper, a method for the determination of B in animal tissues by ICP-AES is described. The samples were prepared by microwave digestion and the sample solutions were nebulized and introduced to the ICP by ultrasonic nebulization. Memory effects were minimized by the addition of mannitol. The acid and matrix effects were controlled by the use of internal standardization.

## EXPERIMENTAL

### Instrumentation and Working Conditions

The microwave system used for sample digestion was an MDS-81D microwave oven (CEM, Matthews, NC, USA). The sample solutions were nebulized by a U-5000AT ultrasonic nebulizer (CETAC, Omaha, NE, USA) with a Gilson (Worthington, OH, USA) peristaltic pump. Atomic spectrometric determinations were carried out with an ARL 3410+ sequential ICP spectrometer (Fisons, Dearborn, MI,

USA) with a Minitorch. The main operating conditions are given in Table 1.

## Reagents

The de-ionized (DI) water used for the preparation of all blank, standard and sample solutions was obtained directly from a Nanopure system (Barnstead, Dubuque, IA, USA; specific resistance 18 MV). Standard solutions of B were prepared from the certified atomic absorption standard solution (boric acid in H<sub>2</sub>O, containing 1000 mg l<sup>-1</sup> B; Fisher Scientific, Fair Lawn, NJ, USA) by serial dilution. A stock standard solution of Be (1000 mg l<sup>-1</sup>) was purchased from Spex (Metuchen, NC, USA). Matrix stock standard solutions (2000 mg l<sup>-1</sup> of Ca, K, Mg and Na) were prepared by dissolving the appropriate amount of the corresponding salts [Certified ACS grade CaCl<sub>2</sub>·2H<sub>2</sub>O, KCl, Mg(NO<sub>3</sub>)<sub>2</sub>·6H<sub>2</sub>O and NaCl, respectively; Fisher Scientific] in water. TraceMetal grade HNO<sub>3</sub> (Fisher Scientific) and 99+ % mannitol (Aldrich, Milwaukee, WI, USA) were used for the preparation of standard solutions and samples. Nalgene polypropylene calibrated flasks (Nalge, Rochester, NY, USA) and Fisherbrand non-pyrogenic polystyrene pipets (Fisher Scientific) were employed throughout for solution preparation to avoid possible boron contamination. The calibration blank and two working standards of B contained 0.5% m/v mannitol, 0.1 mol l<sup>-1</sup> HNO<sub>3</sub> and 0.2 mg l<sup>-1</sup> Be. The low and high standard concentrations of B for the calibration curve were 0.1 and 0.5 mg l<sup>-1</sup>, separately. All solutions were stored in clean Nalgene polypropylene bottles.

## Sample Preparation

Four meat samples, which were bought from a local supermarket, were freeze-dried at a pressure of approximately 3 Pa in a Labconco (Kansas City, MO, USA) freeze-dry system. The dried samples were ground in a Retsch mill (Brinkmann Instruments, Westbury, NY, USA) equipped with a 0.5 mm stainless-steel sieve. Two NIST standard reference materials, SRM1566a (Oyster Tissues) and SRM1577b (Bovine Liver), were dried in a desiccator at room temperature for 120 h over fresh anhydrous magnesium perchlorate.

**Table 1** Instrumentation and operating conditions

<i>ICP spectrometer—</i>			
Frequency/MHz			27.12
Forward power/kW			0.65
Reflected frequency/W			<4
Coolant gas/l min <sup>-1</sup>			10.5
Intermediate gas/l min <sup>-1</sup>			0.8
Carrier gas/l min <sup>-1</sup>			0.5
Observation height/mm above the load coil			9.0
<i>Ultrasonic nebulizer—</i>			
Desolvating temperature/°C			140*
Condensing temperature/°C			5*
Uptake rate of solution/ml min <sup>-1</sup>			2
<i>Microwave oven program—</i>			
Maximum power/W			630
Step	Time/min	Power/W	Vent manually?
1	5	250	No
2	5	0	Yes
3	5	315	No
4	5	0	Yes
5	5	440	No
6	10	0	Yes
<i>Spectral lines—</i>			
	Analytical line		Internal standard line
Wavelength/nm	249.773		234.861
Integration time/s	1		1
PMT setting	9		3

\* Unless indicated otherwise.

The sample (1 g) was accurately weighed into a 120 ml PTFE vessel to which 10 ml of HNO<sub>3</sub> (70%) were added. For spiking tests, 5 mg of B were also added. The safety valve was placed on the vessel and the cap was tightened in a capping station. Twelve vessels were placed in the turntable and the venting tubes were attached. If the number of vessels was less than 12, additional vessels containing 10 ml of HNO<sub>3</sub> were placed in the turntable so as to maintain a total number of 12 vessels. The samples were heated in the microwave oven following the programs listed in Table 1. After heating, the sample solutions were cooled to room temperature. The vessels were first vented manually, then opened using the capping station. The cap, relief valve and the inside walls of each vessel were washed down with a small volume of de-ionized (DI) water, then 5 ml of hydrogen peroxide (30%) were added to each vessel and the contents were swirled. The 12 uncapped vessels were placed back into the microwave oven and the samples were then digested at 630 W for approximately 30 min until each solution was evaporated to 2–3 ml. Towards the end of the digestion period, the vessels should be observed so as to prevent the solutions from evaporating dryness. Following cooling, the contents were transferred into individual 100 ml Nalgene calibrated flasks followed by the addition of 10 ml of 5% m/v mannitol solution containing 2 mg l<sup>-1</sup> Be to each flask and dilution to volume with DI water. A reagent blank was also prepared by the same procedure.

## Analytical Determination

To obtain accurate results, the background and possible spectral interferences must be corrected. For animal tissues, the most likely spectral interference on the B I 249.773 nm line is from the Fe II 249.782 nm line. To observe the magnitude of this interference, a pure Fe solution was scanned at the analytical wavelength of B (249.773 nm). It was found that 1000 mg l<sup>-1</sup> of Fe resulted in an apparent B concentration of approximately 0.25 mg l<sup>-1</sup>. Because the concentration ratio of Fe to B is possibly high (>100) in some tissues, the correction of the above spectral interference should be considered. In this work, a method based on interference coefficients<sup>16</sup> was employed to correct the interference from the Fe II 249.782 nm line. The correction of background interferences was performed via the 'off-peak background correction' procedure.<sup>16</sup> Only one point, which was set to the left side of the peak with a wavelength distance of 0.023 nm, was chosen for the background correction to avoid the influence of the Fe II 249.782 nm line. The samples were analyzed without further dilution.

Blanks, standards and samples were aspirated for 40 s before the emission signals were collected. A flush solution, including 0.5% m/v mannitol and 0.1 mol l<sup>-1</sup> HNO<sub>3</sub>, was introduced after each blank, standard or sample until the signal returned to the baseline. After the standard solutions had been measured, a linear equation was regressed for the calibration curve. The concentration of B in each sample was calculated from the average intensity of four determinations.

## RESULTS AND DISCUSSION

### Influences and Roles of Mannitol

The memory effect has been considered as a major drawback of the USN for the determination of B by ICP-AES. A strong memory effect limits the practical application of the USN in trace determinations of B. To find an effective way to reduce or eliminate this effect, one should understand the mechanism of the memory effect first. We infer that the memory effect of B arises from the reaction of B with the glass walls of desolvating and condensing tubes.<sup>10</sup> When the sample aerosols and the resulting particles are transported from the aerosol chamber of the USN to the ICP, B may bind directly to the

glass wall.<sup>17</sup> If the inference is reasonable, the memory effect should be eliminated or notably reduced when the reaction between B and the walls of glass is avoided.

Mannitol and B can form a very stable boron–mannitol complex,<sup>18</sup> which is the primary reason why mannitol is often used to extract B from soils and other materials or to suppress the volatilization of B from HF or HCl solutions.<sup>18,19</sup> It was expected that the memory effect of B could be significantly reduced in the presence of an appropriate amount of mannitol in the sample solution.

The influences of mannitol on the emission intensity of B under different conditions were observed and the results are shown in Figs. 1–3. The emission signals of B in Figs. 1–3 are expressed as relative intensity. When the desolvating and condensing temperatures are 140 and 5 °C, respectively, the emission intensity of 0.1 mg l<sup>-1</sup> B in 0.1 mol l<sup>-1</sup> HNO<sub>3</sub> is defined to be unity.

Fig. 1 displays the variation of emission signal of 0.1 mg l<sup>-1</sup> B in 0.1 mol l<sup>-1</sup> HNO<sub>3</sub> with different concentrations of mannitol (COM). It can be seen that the emission of B was markedly intensified with increasing COM and reached a plateau at all values of COM >0.25% m/v. For concentrations of B below 100 mg l<sup>-1</sup>, this influence remained unchanged. A linear dynamic range of at least four orders of magnitude was obtained with a correlation coefficient of 0.9999 when 0.5% m/v mannitol was present in the solutions. This means that the enhancement is only related to COM, and not to the concentration of B for a given range. Although the emission of B was not further changed when the COM was more than 0.25% m/v, a high COM (>1% m/v) is not recommended, because the particles of mannitol have been observed to block

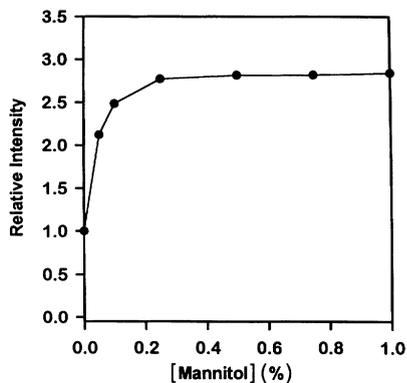


Fig. 1 Influence of the concentration of mannitol on the emission signal of boron.

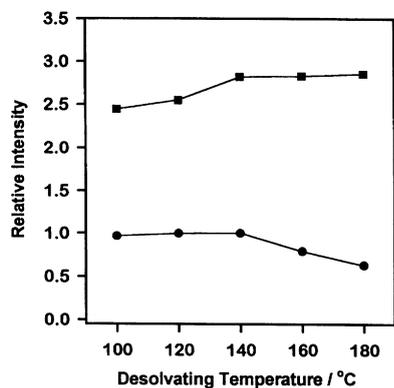


Fig. 2 Influence of mannitol on the emission signal of boron under different desolvating temperatures. Condensing temperature: 5 °C. &, Emission signal of 0.1 mg l<sup>-1</sup> B with 0.5% m/v mannitol; and \$, emission signal of 0.1 mg l<sup>-1</sup> B without mannitol.

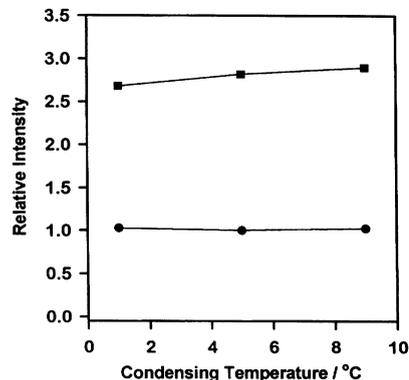


Fig. 3 Influence of mannitol on the emission signal of boron under different condensing temperatures. Desolvating temperature: 140 °C. &, Emission signal of 0.1 mg l<sup>-1</sup> B with 0.5% m/v mannitol; and \$, emission signal of 0.1 mg l<sup>-1</sup> B without mannitol.

the plasma torch. In this work, 0.5% m/v was chosen as a compromise COM for all other studies and sample analyses.

A similar experiment conducted with a standard Meinhard pneumatic nebulizer showed no enhancement of mannitol on the emission of B. The influences of 0.5% m/v mannitol on 24 other lines, including 11 atomic lines, of 19 elements with the USN were observed and the results are given in Table 2. It can be seen that mannitol caused a depression (7–12%) on most of the atomic lines ('soft lines') and had no influence on the Cu I 324.754 nm, Zn I 213.856 nm and all ionic lines. This indicates that the enhancement effect of mannitol only occurs on B with the USN.

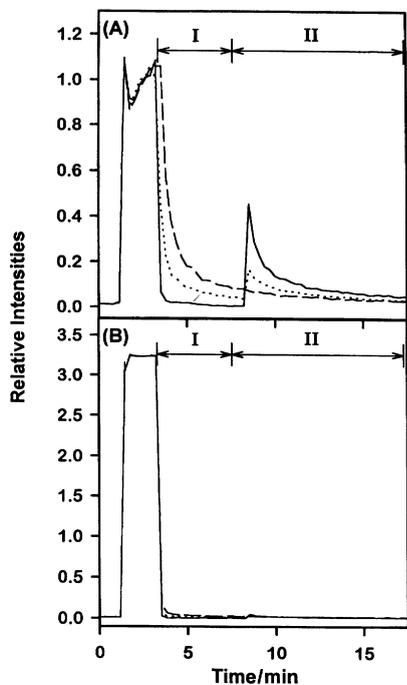
The results in Figs. 2 and Fig. 3 show the enhancement effects of mannitol on B with different desolvating and condensing temperatures. It can be seen that the enhancement was unaffected by different condensing temperatures. On the other hand, the enhancement was slightly intensified with increasing desolvating temperature.

The memory effects of 0.5 mg l<sup>-1</sup> B in USN-ICP-AES were compared with and without the addition of mannitol and/or with different flush solutions. The experiment was conducted in the following order: first, aspirate the B solution for 2 min; then introduce the flush solution for 5 min, referred to as period I; and finally aspirate 0.1 mol l<sup>-1</sup> HNO<sub>3</sub>–0.5% m/v mannitol solution for at least 10 min, referred to as period II. The emission signal was continuously recorded. The flush solutions chosen for period I were H<sub>2</sub>O, 0.1 mol l<sup>-1</sup> HNO<sub>3</sub> and 0.1 mol l<sup>-1</sup>–0.5% m/v mannitol, respectively. The results are depicted in Fig. 4, in which the relative intensity was calculated according to the assumption that the average emission intensity of 0.1 mg l<sup>-1</sup> B in 0.1 mol l<sup>-1</sup> HNO<sub>3</sub> was unity. As

Table 2 Emission intensity ratio (EIR) of 24 lines with and without the addition of 0.5% m/v mannitol (medium: 0.1 mol l<sup>-1</sup> HNO<sub>3</sub>)

Analyte* and wavelength/nm	EIR	Analyte* and wavelength/nm	EIR
Al I 396.152	0.88	Mg I 285.213	0.93
Ba II 455.403	0.99	Mg II 279.553	1.00
Ca I 422.673	0.93	Mn I 279.482	0.91
Ca II 393.366	1.02	Mn II 257.610	1.03
Cd I 228.802	0.93	Na I 589.592	0.89
Cd II 226.502	1.00	Ni I 232.003	0.90
Co II 228.616	1.02	Ni II 231.604	1.02
Cr II 267.716	1.03	Pb II 220.353	0.97
Cu I 324.754	0.98	Sn II 189.989	0.99
Fe II 259.940	1.03	Sr II 407.771	0.99
K I 766.491	0.91	V II 311.071	1.01
Li I 670.784	0.91	Zn I 213.856	0.96

\* Concentration of analyte: K 2, Na 1 and other elements 0.2 mg l<sup>-1</sup>.



**Fig. 4** Memory effects of  $0.5 \text{ mg l}^{-1}$  B in different media and with different flush solutions. Medium: (A)  $0.1 \text{ mol l}^{-1}$   $\text{HNO}_3$ ; and (B)  $0.5\%$  m/v mannitol- $0.1 \text{ mol l}^{-1}$   $\text{HNO}_3$ . Flush solution: period I,  $\text{H}_2\text{O}$  (solid line),  $0.1 \text{ mol l}^{-1}$   $\text{HNO}_3$  (dotted line) and  $0.5\%$  m/v mannitol- $0.1 \text{ mol l}^{-1}$   $\text{HNO}_3$  (broken line); period II,  $0.5\%$  m/v mannitol- $0.1 \text{ mol l}^{-1}$   $\text{HNO}_3$  for all three lines.

can be seen in Fig. 4(A), a boron solution without mannitol resulted in a strong memory effect. Although the emission signal immediately returned to baseline with  $\text{H}_2\text{O}$  as the flush solution, an intense peak immediately appeared and descended slowly when a mannitol solution was introduced following the water flush. The signal did not return to the baseline even after a 5 min flush with dilute  $\text{HNO}_3$  (period I) and a reduced peak was observed when the mannitol solution was introduced (period II). The emission signal dropped continuously and slowly when the mannitol solution was used as the flush solution for both periods I and II. In contrast, almost no memory effect was observed when the B solution containing  $0.5\%$  m/v mannitol was nebulized, regardless of which flush solution was utilized [Fig. 4(B)]. In addition, it can be seen from Fig. 4 that the precision of boron emission signal was strikingly improved in the presence of mannitol.

The above results indicate that our stated hypothesis, that the memory effect of B comes from the reaction of B with the walls of desolvating and condensing tubes, is reasonable. This reaction not only leads boron to remain in the tubes, but also results in an increase in the transportation resistance of B from the aerosol chamber to the plasma torch. When mannitol is added to the sample solution, a boron-mannitol complex is thought to be formed, which is stable enough to prevent B from binding to the glass walls. As a result, both the memory effect and the transportation resistance are reduced. The latter effect will result in an enhancement of boron sensitivity.

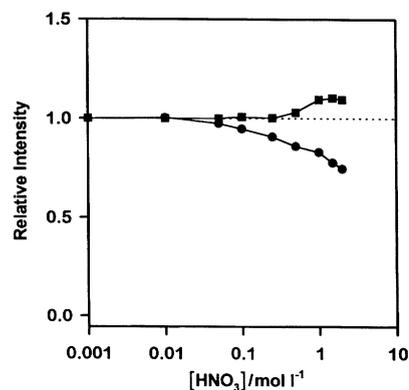
#### Control of Acid and Matrix Effects with the Use of Internal Standardization

Internal standardization (IS) has been extensively employed to improve analytical precision and accuracy in quantitative analytical emission spectroscopy.<sup>14</sup> Generally, the roles of IS are only considered to reduce the effects of noise and drift on analytical signals and to improve the nebulizer performance in ICP-AES. Usually, IS is not recommended for the correction

of matrix effects since these effects are mostly related to the properties of the analytes and matrices.<sup>20,21</sup> However, it is possible to reduce or eliminate the effects of acids and matrices if the internal standard line has similar excitation characteristics to those of the analytical line. In this work, the Be I 234.861 nm line was selected to control the possible acid and matrix effects since Be is very rare in animal tissues, both analytical and internal standard lines are atomic lines, and the excitation potential of the internal standard line (5.28 eV) is close to that of the analytical line (4.96 eV).

The effects on the measurement of B of different concentrations of  $\text{HNO}_3$ , which was the only digesting acid employed in this work, and of four different concentrations of four matrix elements (Ca, K, Mg and Na at individual concentrations of 200, 400, 600 and  $800 \text{ mg l}^{-1}$ ) were observed with and without IS. The results are presented in Fig. 5 and Table 3. The analytical signal is expressed as relative intensity with the intensity of B I 249.773 nm or the B I 249.773 nm/Be I 234.861 nm intensity ratio without acid (Fig. 5) or matrix (Table 3) being defined as unity.

Fig. 5 shows that a distinct depression of the emission intensity of B can be observed in the absence of IS when the concentration of  $\text{HNO}_3$  is greater than  $0.05 \text{ mol l}^{-1}$ . The magnitude of the depression increases with increasing concentration of  $\text{HNO}_3$ . On the other hand, when the internal standard line is employed, the analytical signal (B I 249.773 nm/Be I 234.861 nm intensity ratio) remains constant until the concentration of  $\text{HNO}_3$  is increased to  $0.5 \text{ mol l}^{-1}$ , thus, indicating that the analytical signal is more tolerant of  $\text{HNO}_3$  with IS than without. At  $\text{HNO}_3$  concentrations



**Fig. 5** Effect of  $\text{HNO}_3$  on B ( $0.1 \text{ mol l}^{-1}$ ) with (&) and without (\$) the use of internal standardization.

**Table 3** Matrix effects of Ca, K, Mg and Na ( $200, 400, 600$  and  $800 \text{ mg l}^{-1}$ ) on B ( $0.1 \text{ mg l}^{-1}$ ) with and without the use of internal standardization (medium:  $0.1 \text{ mol l}^{-1}$   $\text{HNO}_3$  with  $0.5\%$  m/v mannitol)

Matrix/ $\text{mg l}^{-1}$	B I 249.773 nm			
	200	400	600	800
—	1.00	1.00	1.00	1.00
Ca	0.93	0.87	0.82	0.76
K	0.93	0.91	0.88	0.83
Mg	0.93	0.88	0.83	0.80
Na	0.91	0.88	0.83	0.82

Matrix/ $\text{mg l}^{-1}$	B I 249.773 nm/Be I 234.861 nm			
	200	400	600	800
—	1.00	1.00	1.00	1.00
Ca	1.02	1.02	1.02	0.99
K	1.02	1.01	1.03	1.00
Mg	1.00	0.99	0.98	0.96
Na	1.01	1.02	1.02	1.02

**Table 4** Concentration of B in six tissues and recoveries of added B

Sample	Concentration of B without spike*/mg kg <sup>-1</sup>	B added/ mg	B recovered*/ mg	Recovery* (%)
NIST SRM1566a				
Oyster Tissue	8.91 ± 0.15	5.00	4.95 ± 0.11	99.0 ± 2.1
NIST SRM1577b				
Bovine Liver	0.763 ± 0.031	5.00	5.01 ± 0.13	100.2 ± 2.5
Chicken breast	0.853 ± 0.040	5.00	4.75 ± 0.05	95.0 ± 1.0
Lean pork	0.693 ± 0.012	5.00	4.85 ± 0.10	97.0 ± 2.1
Catfish meat	0.655 ± 0.051	5.00	4.86 ± 0.05	97.2 ± 0.9
Codfish meat	3.31 ± 0.05	5.00	4.81 ± 0.03	96.2 ± 0.7

\* Results are expressed as the mean ± 1 s for triplicate determinations.

>0.5 mol l<sup>-1</sup>, a higher B:Be intensity ratio was observed, resulting in a positive error of analytical results. This error can be readily avoided by maintaining the content of HNO<sub>3</sub> below 0.5 mol l<sup>-1</sup>.

The results in Table 3 demonstrate that matrix effects of Ca, K, Mg and Na can be controlled by IS. It was determined that up to 800 mg l<sup>-1</sup> of Ca, K, Mg or Na had little influence (< ± 3%, except with 800 mg l<sup>-1</sup> of Mg, which caused a 4% depression) on the B I 249.773 nm/Be I 234.861 nm intensity ratio. In contrast, the depression effects (7–24%) of the above matrices on the emission of B were observed when IS was not employed. Since the concentration of the four matrix elements is generally <200 mg l<sup>-1</sup> in animal tissues with a dilution factor of 100, the Be I 234.861 nm line can be readily employed as the internal standard line to correct for the matrix effects of Ca, K, Mg and Na on the B I 249.773 nm line.

#### Limit of Detection, Limit of Determination and Precision

A blank solution (0.5% m/v mannitol in 0.1 mol l<sup>-1</sup> HNO<sub>3</sub>) and a solution of B (0.1 mg l<sup>-1</sup>) with 0.5% m/v mannitol – 0.1 mol l<sup>-1</sup> HNO<sub>3</sub> were used to measure the limits of detection and determination. The limits of detection (3s) and determination (10s), which were calculated from the standard deviations of 10 measurements of the blank signals, were 0.7 and 2.4 mg kg<sup>-1</sup>, respectively. The limit of determination corresponds to 0.24 mg kg<sup>-1</sup> of B in the dried, original animal tissues if a 1 g sample is digested and diluted to 100 ml. The analytical precision is dependent on the concentration of boron. The RSD of 10 measurements of 0.1 mg l<sup>-1</sup> B solution performed on different days was between 1.3 and 2.5%. However, the RSD of 10 measurements of 0.007 mg l<sup>-1</sup> (10 times the detection limit) B solution ranged from 2.4 to 3.6% on different days.

#### Sample Analysis

Six animal tissues, including two NIST tissue samples, were analyzed to test the feasibility of the method. The accuracy was evaluated by the recovery of B from the spiked samples owing to the unavailability of animal tissues with certified values for B. Each sample (1.0 g) was accurately weighed into six PTFE vessels for digestion. Three of the six weighed samples were spiked with B using a B solution (5 mg l<sup>-1</sup>) with a NIST calibrated pipetter (1000 µl, accuracy 0.3%, precision 0.2%). Table 4 gives the analytical concentration of B in the six tissue samples and the recovery data for the spikes. The excellent recovery of spiked B demonstrates that B was not lost during microwave digestion.

#### CONCLUSION

The analytical sensitivity of B was notably enhanced and the memory effects were significantly reduced in ICP-AES with an ultrasonic nebulizer and the addition of mannitol. This method has proven to be a simple and sensitive technique for the determination of B in animal tissues. It is believed that the method can also be applied to the determination of B in other biological materials. It should be emphasized that the memory effect is not completely eliminated with the addition of mannitol if the concentration of B is relatively high. Although the linear dynamic range of the calibration curve covers four orders of magnitude, dilution is suggested for some sample solutions when the concentration of B is >5 mg l<sup>-1</sup> and the concentration differences in different samples are large.

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Paper 6/06283K  
Received November 9, 1996  
Accepted March 11, 1997