INFANT FORMULA AND ADULT NUTRITIONALS

Analysis of Vitamin D$_2$ and Vitamin D$_3$ in Fortified Milk Powders and Infant and Nutritional Formulas by Liquid Chromatography–Tandem Mass Spectrometry: Single-Laboratory Validation, First Action 2016.05

Brendon D. Gill
Fonterra Co-operative Group Ltd, PO Box 7, Waitoa 3341, New Zealand

Grant A. Abernethy
Fonterra Research and Development Centre, Dairy Farm Rd, Palmerston North 4442, New Zealand

Rebecca J. Green and Harvey E. Indyk
Fonterra Co-operative Group Ltd, PO Box 7, Waitoa 3341, New Zealand

A method for the determination of vitamin D$_2$ and vitamin D$_3$ in fortified milk powders and infant and adult nutritional formulas is described. Samples are saponified at high temperature and lipid-soluble components are extracted into isooctane. A portion of the isooctane layer is transferred and washed, and an aliquot of 4-phenyl-1,2,4-triazoline-3,5-dione is added to derivatize the vitamin D to form a high-molecular-mass, easily ionizable adduct. The vitamin D adduct is then re-extracted into a small volume of acetonitrile and analyzed by RPLC. Detection is by tandem MS, using multiple reaction monitoring. Stable isotope-labeled vitamin D$_2$ and vitamin D$_3$ internal standards are used for quantitation to correct for losses in extraction and any variation in derivatization and ionization efficiencies. A single-laboratory validation of the method using AOAC Stakeholder Panel on Infant Formula and Adult Nutritional (SPIFAN) kit samples was performed and compared with parameters defined according to the vitamin D Standard Method Performance Requirements (SMPR$^8$). Linearity was demonstrated over the range specified in the SMPR, with the LOD being estimated at below that required. Method spike recovery (vitamin D$_2$, 97.0–99.2%; and vitamin D$_3$, 96.0–101.0%) and RSD$_3$ (vitamin D$_3$, 1.5–5.2%) were evaluated and compared favorably with limits in the vitamin D SMPR. Acceptable bias for vitamin D$_3$ was demonstrated against both the certified value for National Institute of Standards and Technology 1849a Standard Reference material ($p_a = 0.05 = 0.25$) and AOAC INTERNATIONAL reference method 2002.05 ($p_a = 0.05 = 0.09$). The method was demonstrated to meet the requirements of the vitamin D SMPR as defined by SPIFAN, and was recently approved for Official First Action status by the AOAC Expert Review Panel on SPIFAN Nutrient Methods.

The major biological function of vitamin D is to maintain normal blood levels of calcium and phosphorus. Vitamin D aids in the absorption of calcium, helping to form and maintain strong bones, thereby preventing rickets in children (1). Vitamin D$_3$ (cholecalciferol) is generated in the skin of animals when a precursor molecule, 7-dehydrocholesterol, absorbs UV light energy. Thus, vitamin D is not a true vitamin because individuals with adequate exposure to sunlight do not require dietary supplementation. Infant formulas are typically fortified with vitamin D$_3$, and less commonly vitamin D$_2$, and are subject to strict regulatory control (2).

Accurate, precise, rapid, high-throughput analytical methods for vitamin D are needed for routine testing to ensure that products are manufactured within tight product specifications. Additionally, reference methods utilizing contemporary techniques are needed to guarantee product compliance with global regulations.

The described method was developed to provide an accurate, rapid, and robust technique for the routine compliance testing of vitamin D$_3$ in infant formulas and adult/pediatric nutritional formulas and was recently reported (3). To meet the requirements specified in the applicability statement of the vitamin D Standard Method Performance Requirements (SMPR$^8$; 4), the scope of the analysis was extended to include vitamin D$_2$. As required by the AOAC Expert Review Panel (ERP) for Nutrient Methods Stakeholder Panel on Infant Formula and Adult Nutritional (SPIFAN) for endorsement as an Official First Action, method performance was evaluated in accordance with single-laboratory validation (SLV) procedures endorsed by the AOAC ERP (5).

In March 2016, this method and associated SLV data were assessed by the ERP and the method approved for Official First Action status. A recommendation by the ERP was added: The effect of temperature-induced interconversion of vitamin D and previtamin D, upon final results, should be investigated to provide evidence of the suitability of this method with respect to the applicability statement of the SMPR.

Received May 15, 2016. Accepted by SG June 15, 2016.
This method was approved by the AOAC Expert Review Panel for SPIFAN Nutrient Methods as First Action.

The Expert Review Panel for SPIFAN Nutrient Methods invites method users to provide feedback on the First Action methods. Feedback from method users will help verify that the methods are fit-for-purpose and are critical for gaining global recognition and acceptance of the methods. Comments can be sent directly to the corresponding author or methodfeedback@aoac.org.

Corresponding author’s e-mail: brendon.gill@fonterra.com
DOI: 10.5740/jaoacint.16-0160
AOAC Official Method 2016.05  
Analysis of Vitamin D₃ and Vitamin D₃ in Fortified Milk Powders, Infant Formulas, and Adult/Pediatric Nutritional Formulas  
Liquid Chromatography–Tandem Mass Spectrometry  
First Action 2016

[Applicable to the determination of vitamin D₂ and vitamin D₃ in fortified milk powders, infant formulas, and adult/pediatric nutritional formulas.]

Caution: Refer to the Material Safety Data Sheets for all chemicals prior to use. Use all appropriate personal protective equipment and follow good laboratory practices.

A. Principle

Samples are saponified at high temperature; then lipid-soluble components are extracted into isooctane. A portion of the isooctane layer is transferred and washed, and an aliquot of 4-phenyl-1,2,4-triazoline-3,5-dione (PTAD) is added to derivatize vitamin D to form a high-molecular-mass, easily ionizable adduct. The vitamin D adduct is then re-extracted into a small volume of acetonitrile and analyzed by RPLC. Detection is by MS using multiple reaction monitoring (MRM). The vitamin D adduct is then re-extracted into a small volume of acetonitrile and analyzed by RPLC. Detection is by MS using multiple reaction monitoring (MRM). Internal standards are used for quantitiation to correct for losses in extraction and any variation in derivatization and ionization efficiencies.

B. Apparatus

(a) Ultra-HPLC (UHPLC) system.—Nexera (Shimadzu, Kyoto, Japan) or equivalent LC system consisting of a dual pump system, a sample injector unit, a degasser unit, and a column oven.
(b) Triple-quadrupole mass spectrometer.—Triple Quad 6500 (Sciex, Framingham, MA) or equivalent tandem MS (MS/MS) instrument.
(c) Column.—Kinetex C₁₈ core-shell, 2.6 μm, 2.1 x 50 mm (Phenomenex, Torrance, CA) or equivalent.
(d) UV spectrophotometer.—Digital readout to three decimal places.
(e) Centrifuge tubes.—Polypropylene, 15 mL.
(f) Boiling tubes.—Glass, 60 mL.
(g) Water baths.—Cold 20°C, hot 70°C.
(h) Disposable syringes.—1 mL.
(i) Syringe filters.—PTFE, 0.2 μm, 13 mm.
(j) Centrifuge.—Suitable for 60 mL boiling tubes and 15 mL centrifuge tubes.
(k) Pasteur pipet.—Glass, ~140 mm.
(l) Horizontal shaker.
(m) Eppendorf vials.—2 mL.
(n) Filter membranes.—0.45 μm nylon.
(o) Cryogenic vials.—2 mL.
(p) Schott bottles.—1 L, 100 mL.
(q) HPLC vials, septa, and caps.

C. Reagents

(a) Vitamin D₂ (cholecalciferol).—CAS No. 50-14-6, purity: ≥99%.
(b) Vitamin D₃ (ergocalciferol).—CAS No. 67-97-0, purity: ≥99%.
(c) d₆-Vitamin D₂.—(26,26,27,27,27-d₆ ergocalciferol), CAS No. 1311259-89-8, enrichment: ≥99%, purity: ≥99%.
(d) d₆-Vitamin D₃.—(26,26,27,27,27-d₆ cholecalciferol), CAS No. 118584-54-6, enrichment: ≥99%, purity: ≥99%.
(e) PTAD.—Reagent grade (store in desiccator at 2–8°C).
(f) Formic acid.—LC–MS grade.
(g) Potassium hydroxide.—Reagent grade.
(h) Magnesium chloride anhydrous.—Reagent grade.
(i) Pyrogallol.—Reagent grade.
(j) Ethanol.—LC grade.
(k) Methanol.—LC–MS grade.
(l) Isooctane (2,2,4-trimethylpentane).—LC grade.
(m) Acetone.—LC grade.
(n) Acetonitrile.—LC–MS grade.
(o) Water.—Reagent grade (~18 MΩ).

D. Reagent Preparation

(a) Acetone (dry).—To a 100 mL Schott bottle, add 50 mL acetone, then add ~10 g magnesium chloride to remove traces of moisture. Cap the bottle and seal with parafilm and wait for the magnesium chloride to settle before use (~24 h). Expiry: 1 month.
(b) PTAD solution (10 mg/mL).—To a 5 mL volumetric flask, add 50 mg PTAD, then add 4 mL dry acetone, and dissolve; dilute to volume with acetone. Expiry: 1 day.
(c) Potassium hydroxide solution (50%, w/v).—Dissolve 100 g potassium hydroxide in 200 mL water. Expiry: 1 month.
(d) Ethanolic pyrogallol solution (1%, w/v).—Dissolve 5 g pyrogallol in 500 mL ethanol. Expiry: 1 day.
(e) Mobile phase A (formic acid; 0.1%, v/v).—To 500 mL water, add 0.5 mL formic acid. Expiry: 1 week.
(f) Mobile phase B (methanol; 100%, v/v).—500 mL methanol. Expiry: 1 month.

E. Standard Preparation

Because vitamin D is sensitive to light, perform all steps under UV-shielded lighting. If vitamin D₃ is exclusively required for analysis, then standards pertaining to vitamin D₂ need not be used and vice versa.

(a) Stable isotope-labeled vitamin D₂ or vitamin D₃ stock standard (SILD SS or SILD₃ SS; ~10 μg/mL).—(1) Dispense the contents of a 1 mg vial of d₆-vitamin D₂ or a 1 mg vial of d₆-vitamin D₃ into separate 100 mL volumetric flasks.
(2) Dissolve in ~90 mL ethanol. To promote dissolution, sonicate if necessary. Mix thoroughly; dilute to volume with ethanol.
(3) Measure the absorbance of an aliquot of SILD₂ SS or SILD₃ SS at 265 nm. The spectrophotometer should be zeroed against an ethanol blank solution. Calculate and record the concentration.
(4) Immediately dispense aliquots of SILD₂ SS or SILD₃ SS (~1.3 mL) into cryogenic vials and freeze at ≤15°C.
(b) Stable isotope-labeled internal standard (SILIS; ~1 μg/mL).—Make fresh daily.—(1) Prepare an adequate volume of SILIS for the daily sample numbers. For every 15 samples (or part thereof) in an analytical run, remove one
vial of SILD$_2$SS and one vial of SILD$_3$SS from the freezer and allow to warm to room temperature.

(2) Pipet 1.0 mL of each of SILD$_2$SS and SILD$_3$SS into the same 10 mL volumetric flask (use a separate 10 mL volumetric flask for each set of 15 samples). Dilute to volume with acetonitrile and mix thoroughly.

(3) Pool all 10 mL volumetric flasks together and mix thoroughly.

(c) Nonlabeled vitamin D$_2$ or vitamin D$_3$ stock standard (NLD$_2$SS or NLD$_3$SS; ~1 mg/mL).—(1) Accurately weigh approximately 50 mg vitamin D$_2$ or vitamin D$_3$ into separate 50 mL volumetric flasks.

(2) Dissolve in ~40 mL ethanol. To promote dissolution, sonicate if necessary. Mix thoroughly; dilute to volume with ethanol. Store in a freezer at ≤15°C for a maximum of 3 months.

(d) Nonlabeled vitamin D$_2$ or vitamin D$_3$ purity standard (NLD$_2$PS or NLD$_3$PS; ~10 μg/mL).—Make fresh daily.—(1) Pipet 1.0 mL NLD$_2$SS or NLD$_3$SS into separate 100 mL volumetric flasks. Dilute to volume with ethanol.

(2) Measure the absorbance of an aliquot of each solution at 265 nm. The spectrophotometer should be zeroed against an ethanol blank solution. Record the absorbance and calculate the concentration.

(e) Nonlabeled working standard (NLWS; ~1 μg/mL).—Make fresh daily.—Pipet 1.0 mL NLD$_2$PS and 1.0 mL NLD$_3$PS into a single 10 mL volumetric flask. Dilute to volume with acetonitrile.

(f) Calibration standards (CSs).—Make fresh daily. See Table 2016.05A for concentrations of the calibration standard solutions.—(1) Calibration standard 1 (CS1).—Pipet 10 μL NLWS and 250 μL SILIS into a 25 mL volumetric flask.

(2) Calibration standard 2 (CS2).—Pipet 50 μL NLWS and 250 μL SILIS into a 25 mL volumetric flask.

(3) Calibration standard 3 (CS3).—Pipet 250 μL NLWS and 250 μL SILIS into a 25 mL volumetric flask.

(4) Calibration standard 4 (CS4).—Pipet 500 μL NLWS and 250 μL SILIS into a 25 mL volumetric flask.

(5) Calibration standard 5 (CS5).—Pipet 1250 μL NLWS and 250 μL SILIS into a 25 mL volumetric flask.

(6) To each calibration standard, add 5 mL acetonitrile and 75 μL PTAD solution; shake to mix.

(7) Leave the calibration standards in the dark for 5 min.

(8) Add 6.25 mL water to each calibration standard and then dilute to volume with acetonitrile; shake to mix.

(9) Transfer ~1 mL of each calibration standard to an HPLC vial ready for analysis.

Table 2016.05A. Nominal concentrations of the calibration standards

<table>
<thead>
<tr>
<th>Calibration standard</th>
<th>Concentration, ng/mL</th>
</tr>
</thead>
<tbody>
<tr>
<td>CS1</td>
<td>Vitamin D 0.4, SIL d6-vitamin D 10</td>
</tr>
<tr>
<td>CS2</td>
<td>2.0</td>
</tr>
<tr>
<td>CS3</td>
<td>10</td>
</tr>
<tr>
<td>CS4</td>
<td>20</td>
</tr>
<tr>
<td>CS5</td>
<td>50</td>
</tr>
</tbody>
</table>

F. Sample Preparation

Because vitamin D is sensitive to light, perform all steps under UV-shielded lighting.

(a) Powder sample preparation.—Accurately weigh 1.8–2.2 g powder sample into a boiling tube. Record the weight.

(b) Slurry sample preparation.—(1) Accurately weigh 19.0–21.0 g powder into a disposable slurry container. Record the weight.

(2) Accurately weigh ~80 mL water into the container. Record the weight.

(3) Shake thoroughly until mixed. Place in the dark at room temperature for 15 min and shake to mix every 5 min.

(4) Accurately weigh 9.5–10.5 g slurry or reconstituted powder sample into a boiling tube. Record the weight.

(c) Liquid sample preparation.—Accurately weigh 10.0 mL liquid milk into a boiling tube. Record the weight.

G. Extraction and Derivatization

(a) To a powder, slurry, or liquid sample in a boiling tube, add 10 mL ethanolic pyrogallol solution, then add 0.5 mL SILIS, and then cap and vortex mix.

(b) Add 2 mL potassium hydroxide solution to the boiling tube; cap and vortex mix.

(c) Place the boiling tube in a water bath at 70°C for 1 h; vortex mix every 15 min.

(d) Place the boiling tube in a water bath at room temperature until cool.

(e) Add 10 mL isoctane to the boiling tube; cap the boiling tube tightly and place on a horizontal shaker for 10 min.

(f) Add 20 mL water to the boiling tube and invert the tube 10 times; place in a centrifuge at 250 × g for 15 min.

(g) Transfer a 5 mL aliquot of the upper isoctane layer into a 15 mL centrifuge tube using a Pasteur pipet, taking care not to transfer any of the lower layer.

(h) Add 5 mL water to the centrifuge tube; cap and vortex mix; then place in a centrifuge at 2000 × g for 5 min.

(i) Transfer 4–5 mL upper isoctane layer to a new 15 mL disposable centrifuge tube using a disposable pipet, taking care not to transfer any of the lower layer.

(j) Add 75 μL PTAD solution to the centrifuge tube; cap and immediately vortex mix.

(k) Allow to stand in the dark for 5 min to allow the derivatization reaction to complete.

(l) Add 1 mL acetonitrile to the centrifuge tube; cap and vortex mix; then place in a centrifuge at 2000 × g for 5 min.

(m) Using a variable volume pipet, transfer 500 μL lower layer into an Eppendorf vial, taking care not to transfer any of the upper layer.

(n) Add 167 μL water to the Eppendorf vial; cap and vortex mix.

(o) Using a syringe filter, transfer an aliquot from the Eppendorf vial to an amber HPLC vial; then cap.

H. Chromatography

(a) Set up the UHPLC system with the configuration shown in Table 2016.05B.
(b) Form gradients by high-pressure mixing of the two mobile phases, A and B, using the procedure in Table 2016.05C.

## I. Mass Spectrometry

(a) Set up the mass spectrometer with the instrument settings in Table 2016.05D.

(b) The specific compound parameters to be used are listed in Tables 2016.05E and 2016.05F.

## J. Calculations

(a) Concentration of stable isotope-labeled vitamin D₂ in the stock standard, SILD₂SS.

\[
\text{SILD}_2\text{SS}_{\text{D2concn}} = \frac{\text{SILD}_2\text{SS}_{\text{abs(λ max)}}}{E_{1\text{ cm}}^{1\%}} \times 10000
\]

where SILD₂SS_D2concn is the concentration of d₆-vitamin D₂ in the stock standard (μg/mL), SILD₂SS_{abs(λ max)} is the UV absorbance of the stock standard at 265 nm (cm⁻¹), \(E_{1\text{ cm}}^{1\%}\) is the extinction coefficient for vitamin D₂ in ethanol (461 dL/g.cm), and 10000 is the concentration conversion factor (g/dL to μg/mL).

(b) Concentration of stable isotope-labeled vitamin D₃ in the stock standard, SILD₃SS.

\[
\text{SILD}_3\text{SS}_{\text{D3concn}} = \frac{\text{SILD}_3\text{SS}_{\text{abs(λ max)}}}{E_{1\text{ cm}}^{1\%}} \times 10000
\]

where SILD₃SS_D3concn is the concentration of d₆-vitamin D₃ in the stock standard (μg/mL), SILD₃SS_{abs(λ max)} is the UV absorbance of the stock standard at 265 nm (cm⁻¹), \(E_{1\text{ cm}}^{1\%}\) is the extinction coefficient for vitamin D₃ in ethanol (485 dL/g.cm), and 10000 is the concentration conversion factor (g/dL to μg/mL).

## Table 2016.05C. Mobile phase gradient

<table>
<thead>
<tr>
<th>Time, min</th>
<th>Flow rate, mL/min</th>
<th>A, %</th>
<th>B, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 start</td>
<td>0.6</td>
<td>25</td>
<td>75</td>
</tr>
<tr>
<td>3.3 pump</td>
<td>0.6</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>3.7 pump</td>
<td>1.0</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>4.8 pump</td>
<td>1.0</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>4.9 pump</td>
<td>0.6</td>
<td>25</td>
<td>75</td>
</tr>
<tr>
<td>5.5 stop</td>
<td>0.6</td>
<td>25</td>
<td>75</td>
</tr>
</tbody>
</table>

## Table 2016.05D. Mass spectrometer instrument settings

<table>
<thead>
<tr>
<th>Instrument parameter</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ionization mode</td>
<td>ESI⁺</td>
</tr>
<tr>
<td>Curtain gas</td>
<td>30</td>
</tr>
<tr>
<td>Nebulizer gas GS1</td>
<td>40</td>
</tr>
<tr>
<td>Heater gas GS2</td>
<td>40</td>
</tr>
<tr>
<td>Collision gas</td>
<td>N₂</td>
</tr>
<tr>
<td>Source temperature</td>
<td>300°C</td>
</tr>
<tr>
<td>Ion spray voltage</td>
<td>5500 V</td>
</tr>
</tbody>
</table>

* These settings are suitable for the 6500 triple-quadrupole mass spectrometer (Sciex). Optimal settings on alternative instruments may differ.

(c) Concentration of stable isotope-labeled vitamin D₂ in the internal standard, SILIS.

\[
\text{SILIS}_{\text{D2concn}} = \frac{\text{SILD}_2\text{SS}_{\text{D2concn}}}{\text{SILD}_3\text{SS}_{\text{D3concn}}} \times \frac{10}{1000}
\]

where SILIS_{D2concn} is the concentration of d₆-vitamin D₂ in the internal standard (ng/mL), SILD₂SS_{D2concn} is the concentration of d₆-vitamin D₂ in the stock standard (μg/mL), and 1000 is the concentration conversion factor (μg/mL to ng/mL).

(d) Concentration of stable isotope-labeled vitamin D₃ in the internal standard, SILIS.

\[
\text{SILIS}_{\text{D3concn}} = \frac{\text{SILD}_3\text{SS}_{\text{D3concn}}}{\text{SILD}_2\text{SS}_{\text{D2concn}}} \times \frac{10}{1000}
\]

where SILIS_{D3concn} is the concentration of d₆-vitamin D₃ in the internal standard (ng/mL), SILD₃SS_{D3concn} is the concentration of d₆-vitamin D₃ in the stock standard (μg/mL), and 1000 is the concentration conversion factor (μg/mL to ng/mL).

(e) Concentration of nonlabeled vitamin D₂ in purity standard NLD₂PS.

\[
\text{NLD}_2\text{PS}_{\text{D2concn}} = \frac{\text{NLD}_2\text{PS}_{\text{abs(λ max)}}}{E_{1\text{ cm}}^{1\%}} \times 10000
\]

where NLD₂PS_{D2concn} is the concentration of vitamin D₂ in the purity standard (μg/mL), NLD₂PS_{abs(λ max)} is the UV absorbance of the purity standard at 265 nm (cm⁻¹), \(E_{1\text{ cm}}^{1\%}\) is the extinction coefficient for vitamin D₂ in ethanol (461 dL/g.cm), and 10000 is the concentration conversion factor (g/dL to μg/mL).

(f) Concentration of nonlabeled vitamin D₃ in the purity standard, NLD₃PS.

\[
\text{NLD}_3\text{PS}_{\text{D3concn}} = \frac{\text{NLD}_3\text{PS}_{\text{abs(λ max)}}}{E_{1\text{ cm}}^{1\%}} \times 10000
\]

where NLD₃PS_{D3concn} is the concentration of vitamin D₃ in the purity standard (μg/mL), NLD₃PS_{abs(λ max)} is the UV absorbance of the purity standard at 265 nm (cm⁻¹), \(E_{1\text{ cm}}^{1\%}\) is the extinction coefficient for vitamin D₃ in ethanol (485 dL/g.cm), and 10000 is the concentration conversion factor (g/dL to μg/mL).

(g) Concentration of nonlabeled vitamin D₂ in the working standard, NLWS.

\[
\text{NLWS}_{\text{D2concn}} = \frac{\text{NLWS}_{\text{D2concn}}}{\text{NLWS}_{\text{D3concn}}} \times \frac{10}{1000}
\]
Table 2016.05E. Compound parameters (vitamin D₂ instrument method only)

<table>
<thead>
<tr>
<th>Vitamin D₂ ion*</th>
<th>Precursor ion, m/z</th>
<th>Product ion, m/z</th>
<th>DP, V&lt;sup&gt;b&lt;/sup&gt;</th>
<th>EP, V&lt;sup&gt;c&lt;/sup&gt;</th>
<th>CE, V&lt;sup&gt;d&lt;/sup&gt;</th>
<th>CXP, V&lt;sup&gt;e&lt;/sup&gt;</th>
<th>Dwell time, ms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analyte quantifier</td>
<td>572.2</td>
<td>298.0</td>
<td>81</td>
<td>10</td>
<td>23</td>
<td>22</td>
<td>120</td>
</tr>
<tr>
<td>Analyte quantifier</td>
<td>572.2</td>
<td>280.0</td>
<td>81</td>
<td>10</td>
<td>39</td>
<td>16</td>
<td>80</td>
</tr>
<tr>
<td>Internal standard quantifier</td>
<td>572.2</td>
<td>298.0</td>
<td>81</td>
<td>10</td>
<td>23</td>
<td>22</td>
<td>120</td>
</tr>
<tr>
<td>Internal standard quantifier</td>
<td>572.2</td>
<td>280.0</td>
<td>81</td>
<td>10</td>
<td>39</td>
<td>16</td>
<td>80</td>
</tr>
</tbody>
</table>

* The analyte is the vitamin D₂–PTAD adduct, and the internal standard ion is the d6-vitamin D₂–PTAD adduct.

<sup>b</sup> DP = Declustering potential.
<sup>c</sup> EP = Entrance potential.
<sup>d</sup> CE = Collision energy.
<sup>e</sup> CXP = Collision cell exit potential.

Table 2016.05F. Compound parameters (vitamin D₃ instrument method only)

<table>
<thead>
<tr>
<th>Vitamin D₃ ion*</th>
<th>Precursor ion, m/z</th>
<th>Product ion, m/z</th>
<th>DP, V&lt;sup&gt;b&lt;/sup&gt;</th>
<th>EP, V&lt;sup&gt;c&lt;/sup&gt;</th>
<th>CE, V&lt;sup&gt;d&lt;/sup&gt;</th>
<th>CXP, V&lt;sup&gt;e&lt;/sup&gt;</th>
<th>Dwell time, ms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analyte quantifier</td>
<td>560.2</td>
<td>298.0</td>
<td>151</td>
<td>10</td>
<td>21</td>
<td>18</td>
<td>120</td>
</tr>
<tr>
<td>Analyte quantifier</td>
<td>560.2</td>
<td>280.0</td>
<td>151</td>
<td>10</td>
<td>37</td>
<td>18</td>
<td>80</td>
</tr>
<tr>
<td>Internal standard quantifier</td>
<td>566.2</td>
<td>298.0</td>
<td>151</td>
<td>10</td>
<td>21</td>
<td>18</td>
<td>120</td>
</tr>
<tr>
<td>Internal standard quantifier</td>
<td>566.2</td>
<td>280.0</td>
<td>151</td>
<td>10</td>
<td>37</td>
<td>18</td>
<td>80</td>
</tr>
</tbody>
</table>

* The analyte is the vitamin D₃–PTAD adduct, and the internal standard ion is the d6-vitamin D₃–PTAD adduct.

<sup>b</sup> DP = Declustering potential.
<sup>c</sup> EP = Entrance potential.
<sup>d</sup> CE = Collision energy.
<sup>e</sup> CXP = Collision cell exit potential.

where NLWS<sub>D₂concn</sub> is the concentration of vitamin D₂ in the working standard (ng/mL), NLD<sub>D₂concn</sub> is the concentration of vitamin D₂ in the purity standard (μg/mL), and 1000 is the concentration conversion factor (μg/mL to ng/mL).

(h) Concentration of nonlabeled vitamin D₂ in the working standard NLWS.

\[
\text{NLWS}_{\text{D₂concn}} = \text{NLD}_{\text{D₂concn}} \times \frac{1.0}{10} \times 1000
\]

where NLWS<sub>D₂concn</sub> is the concentration of vitamin D₂ in working standard (ng/mL), NLD<sub>D₂concn</sub> is the concentration of vitamin D₂ in purity standard (μg/mL), and 1000 is the concentration conversion factor (μg/mL to ng/mL).

(i) Concentrations of vitamin D₂ and vitamin D₃ in calibration standards, CS1–CS5.

\[
\text{CS}_{1-5}\text{D₂concn} = \text{SILIS}_{\text{D₂concn}} \times \frac{0.25}{25}
\]

where CS1 through CS5<sub>D₂concn</sub> are the concentrations of d6-vitamin D₂ or d6-vitamin D₃ in calibration standards (ng/mL), and SILIS<sub>D₂concn</sub> is the concentration of d6-vitamin D₂ or d6-vitamin D₃ in internal standard (ng/mL).

(k) Mass of powder in slurried sample.

\[
\text{S}_{\text{mass}} = \frac{D_{\text{mass}}}{(D_{\text{mass}} + W_{\text{mass}})} \times A_{\text{mass}}
\]

where \(S_{\text{mass}}\) is the mass of the sample (g), \(D_{\text{mass}}\) is the mass of the dry powder used to make the slurry (g), \(W_{\text{mass}}\) is the mass of the water used to make the slurry (g), and \(A_{\text{mass}}\) is the mass of the aliquot of slurried sample used in the analysis (g).

(l) Determine the linear regression curves (vitamin D₂ and vitamin D₃) \(y = mx + c\) (using the least-squares method) for the ratio of peak areas (nonlabeled vitamin D/stable isotope-labeled d6-vitamin D) versus the ratio of concentrations (nonlabeled vitamin D/stable isotope-labeled d6-vitamin D) for the five calibration standards, with the y-intercept forced through zero.

(m) The concentration (w/w) of vitamin D₂ or vitamin D₃ in the dry powders is calculated as

\[
\text{Result } D_{\text{PA}} = \frac{\text{PA}_{\text{NLD}} \times \text{SILIS}_{\text{D₂concn}} \times \text{SILIS}_{\text{L}}}{\text{S}_{\text{mass}} \times 100} \times 1000
\]
where Result D is the vitamin D₂ or vitamin D₃ concentration in the sample (μg/h), \( \text{PA}_{\text{NLD}} \) is the peak area of vitamin D₂ or vitamin D₃ in the sample, \( \text{PA}_{\text{SILD}} \) is the peak area of \( \text{d}_6 \)-vitamin D₂ or \( \text{d}_6 \)-vitamin D₃ in the sample, \( \text{SILIS}_{\text{Dconc}} \) is the concentration of \( \text{d}_6 \)-vitamin D₂ or \( \text{d}_6 \)-vitamin D₃ in the SILIS (ng/mL), \( L \) is the slope of the calibration curve, \( \text{SILIS}_{\text{alqt}} \) is the volume of the SILIS aliquot spiked into the sample (0.5 mL), \( S_{\text{mass}} \) is the mass of the sample (g), 1000 is the mass conversion factor (ng/g to μg/g), and 100 is the mass conversion factor (μg/g to μg/hg).

\[(\text{Result D}) = \frac{\text{PA}_{\text{NLD}} \times \text{SILIS}_{\text{Dconc}} \times \text{SILIS}_{\text{alqt}} \times 100}{\text{PA}_{\text{SILD}} \times S_{\text{vol}} \times 1000}\]

where Result D is the vitamin D₂ or vitamin D₃ concentration in the sample (μg/dL), \( \text{PA}_{\text{NLD}} \) is the peak area of vitamin D₂ or vitamin D₃ in the sample, \( \text{PA}_{\text{SILD}} \) is the peak area of \( \text{d}_6 \)-vitamin D₂ or \( \text{d}_6 \)-vitamin D₃ in the sample, \( \text{SILIS}_{\text{Dconc}} \) is the concentration of \( \text{d}_6 \)-vitamin D₂ or \( \text{d}_6 \)-vitamin D₃ in the SILIS (ng/mL), \( L \) is the slope of the calibration curve, \( \text{SILIS}_{\text{alqt}} \) is the volume of the SILIS aliquot spiked into the sample (0.5 mL), \( S_{\text{vol}} \) is the volume of the sample (g), 1000 is the mass conversion factor (ng/g to μg/g), and 100 is the mass conversion factor (μg/g to μg/hg).

\[(\text{Result D}) = \frac{\text{PA}_{\text{NLD}}} {{\text{PA}_{\text{SILD}}} L} \times \frac{\text{SILIS}_{\text{Dconc}}} {\text{SILIS}_{\text{alqt}}} \times \frac{100} {1000}\]

K. Data Handling

Report results as μg/h to one decimal place or as IU/h to zero decimal places.

Results and Discussion

Method Optimization

The advantages of using the described derivatization strategy for the analysis of vitamin D are that many compounds (such as plant sterols) that are isobaric with vitamin D₂ and vitamin D₃ are excluded from detection because they lack the conjugated diene structure, and therefore do not form adducts. The derivatization of vitamin D with PTAD produces two epimers, 6S and 6R, because PTAD reacts with the \( \text{cis} \)-diene moiety from both the \( \alpha \)-side and the \( \beta \)-side, with the ratio of 6S:6R being approximately 4:1 (6). The 6S/6R epimers coelute using the described chromatographic conditions, and the typical MRM chromatograms for a sample are shown in Figures 1 and 2.

![Figure 1. MRM chromatogram for vitamin D₂.](image)

![Figure 2. MRM chromatogram for vitamin D₃.](image)
Product ion scans of the fragmentation of authentic vitamin D₃–PTAD [M+H]+ and vitamin D₂–PTAD [M+H]+ ions were performed (Figures 3 and 4). Product ions (298.0 and 280.0 m/z) were identified as being suitable quantifier and qualifier ion candidates for both vitamin D₂ and vitamin D₃. The method was optimized to enhance the signal of the transitions 572.2→298.0 and 572.2→280.0 for vitamin D₂ and the transitions 560.2→298.0 and 560.2→280.0 for vitamin D₃.

**Single-Laboratory Validation**

A wide range of infant formula and adult nutritional products that are available in the SPIFAN kit, plus an in-house vitamin D₃ QC milk powder sample, were used for the validation of this method (Table 1).

Linearity was evaluated by the analysis of six-level calibration standards on three different days. Visual inspection of the
linear regression lines and residuals plots, back-calculation of standard concentrations (data not shown), and regression equations and correlation coefficients (Table 2) were used to demonstrate a linear relationship between instrument response and analyte concentration over the working range specified in the SMPR. The linear ranges for vitamin D$_2$ and vitamin D$_3$ extended beyond both the lower limit and the upper limit of the range specified in the vitamin D SMPR.

Precision was assessed for all of the fortified samples by testing duplicate samples on six separate days by two different analysts on a single instrument, with fresh calibration standards and reagents being made each day (Table 3). The mean recoveries measured and analyte concentration over the working range specified in the SMPR. The HorRat values were within acceptability criteria defined in the vitamin D SMPR.

Recovery was evaluated using unfortified samples within the SPIFAN kit. Each matrix was spiked at two levels: 50% (5 μg/hg ≈ 0.6 μg/hg RTF) and 100% (10 μg/hg ≈ 1.1 μg/hg RTF) of typical infant formula concentrations. Spike samples were analyzed on three separate days. The mean recoveries measured were between 97.0 and 99.2% for vitamin D$_2$ and between 96.0 and 101.0% for vitamin D$_3$ (Table 4), within the limits set in the SMPR of 90–110%.

The LOD and LOQ were initially estimated by evaluating multiple whole-milk powder samples spiked at a range of concentrations and by determining the spike concentration that gave an S/N of approximately 10. This was determined to be a concentration of 2 ng of vitamin D spiked into a 2 g sample. The LOD and the LOQ for vitamin D$_2$ were determined to be 0.12 and 0.15 μg/hg, which were equivalent to 0.013 and 0.016 μg/hg as RTF, specified in the SMPR. The LOD and the LOQ for vitamin D$_3$ were determined to be 0.16 and 0.25 μg/hg, equivalent to 0.018 and 0.028 μg/hg as RTF. The LOD and the LOQ were then determined from 10 independent analyses. The LOD and the LOQ for vitamin D$_2$ were determined to be 0.12 and 0.15 μg/hg, which were equivalent to 0.013 and 0.016 μg/hg as RTF, specified in the SMPR. The LOD and the LOQ for vitamin D$_3$ were determined to be 0.16 and 0.25 μg/hg, equivalent to 0.018 and 0.028 μg/hg as RTF. The LOD and the LOQ for both vitamin D$_2$ and vitamin D$_3$ were lower than those defined in the vitamin D SMPR.

Recovery was evaluated using unfortified samples within the SPIFAN kit. Each matrix was spiked at two levels: 50% (5 μg/hg ≈ 0.6 μg/hg RTF) and 100% (10 μg/hg ≈ 1.1 μg/hg RTF) of typical infant formula concentrations. Spike samples were analyzed on three separate days. The mean recoveries measured were between 97.0 and 99.2% for vitamin D$_2$ and between 96.0 and 101.0% for vitamin D$_3$ (Table 4), within the limits set in the SMPR of 90–110%.

Table 2. Linearity and range for vitamin D$_2$ and vitamin D$_3$

<table>
<thead>
<tr>
<th>Analyte</th>
<th>Linear regression</th>
<th>Correlation coefficient</th>
<th>Range, ng/mL</th>
<th>Range as RTF, μg/hg$^a$</th>
<th>SMPR limits, μg/hg</th>
<th>Sample description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vitamin D$_2$</td>
<td>$y=0.87x+0.015$</td>
<td>1.0000</td>
<td>0.3–9.1</td>
<td>0.04–7.3</td>
<td></td>
<td>Child formula powder</td>
</tr>
<tr>
<td>Vitamin D$_3$</td>
<td>$y=0.87x+0.015$</td>
<td>0.9999</td>
<td>0.5–92.8</td>
<td>0.06–11.3</td>
<td>0.12–5.1</td>
<td>Infant elemental powder</td>
</tr>
</tbody>
</table>

$^a$ RTF = Ready-to-feed.

Table 3. Repeatability and intermediate precision of the method for vitamin D

<table>
<thead>
<tr>
<th>Sample description</th>
<th>Repeatability RSD, $^b$ (HorRat)</th>
<th>Intermediate precision RSD, %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infant formula, partially hydrolyzed, milk-based</td>
<td>4.4 (0.2)</td>
<td>7.4</td>
</tr>
<tr>
<td>Infant formula, partially hydrolyzed, soy-based</td>
<td>1.8 (0.1)</td>
<td>5.0</td>
</tr>
<tr>
<td>Toddler formula, milk-based</td>
<td>2.2 (0.1)</td>
<td>4.4</td>
</tr>
<tr>
<td>Infant formula, milk-based</td>
<td>2.1 (0.1)</td>
<td>4.4</td>
</tr>
<tr>
<td>Adult nutritional, low-fat</td>
<td>3.7 (0.1)</td>
<td>6.3</td>
</tr>
<tr>
<td>Child formula</td>
<td>3.3 (0.1)</td>
<td>5.8</td>
</tr>
<tr>
<td>Infant elemental</td>
<td>3.5 (0.1)</td>
<td>3.1</td>
</tr>
<tr>
<td>Infant formula, FOS/GOS-based$^d$</td>
<td>1.5 (0.1)</td>
<td>4.7</td>
</tr>
<tr>
<td>Infant formula, milk-based</td>
<td>3.3 (0.1)</td>
<td>6.4</td>
</tr>
<tr>
<td>Infant formula, soy-based</td>
<td>2.6 (0.1)</td>
<td>3.6</td>
</tr>
<tr>
<td>Infant formula, milk-based</td>
<td>2.3 (0.1)</td>
<td>7.8</td>
</tr>
<tr>
<td>Adult nutritional, high-protein</td>
<td>1.6 (0.1)</td>
<td>5.2</td>
</tr>
<tr>
<td>Adult nutritional, high-fat</td>
<td>4.9 (0.2)</td>
<td>7.9</td>
</tr>
<tr>
<td>NIST 1849a SRM$^c$</td>
<td>2.8 (0.1)</td>
<td>5.4</td>
</tr>
<tr>
<td>In-house QC infant formula</td>
<td>5.2 (0.2)</td>
<td>5.4</td>
</tr>
</tbody>
</table>

$^a$ FOS = Fructooligosaccharide.
$^b$ GOS = Galactooligosaccharide.
$^c$ SRM = Standard Reference Material.

Table 4. Recoveries for vitamin D$_2$ and vitamin D$_3$

<table>
<thead>
<tr>
<th>Sample description</th>
<th>Recovery, % (RSD, %)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child formula powder</td>
<td>99.2 (3.7)</td>
</tr>
<tr>
<td>Infant elemental powder</td>
<td>97.6 (1.5)</td>
</tr>
<tr>
<td>Adult nutritional RTF, high-protein$^a$</td>
<td>98.5 (1.1)</td>
</tr>
<tr>
<td>Adult nutritional RTF, high-fat</td>
<td>98.3 (2.3)</td>
</tr>
<tr>
<td>Infant formula RTF, milk-based</td>
<td>97.0 (3.1)</td>
</tr>
</tbody>
</table>

$^a$ RTF = Ready-to-feed.
Bias was evaluated by replicate analyses of the National Institute of Standards and Technology (NIST) 1849a Standard Reference Material (SRM). Differences between the measured value and the certified value were determined with the mean and SD of the differences, and the test statistic was calculated. A $P_{(\alpha = 0.05)}$ of 0.25 indicates that there was no bias between the measured results and the certified value (Table 5). As part of initial method validation, the LC-MS/MS was evaluated for bias against an HPLC–UV method based on AOAC 2002.05 (8, 9). A $P_{(\alpha = 0.05)}$ of 0.09 indicates that there was no bias between the methods (Table 6). Bias against a certified reference material or a reference method is not a defined parameter within the SMPR.

### Vitamin D–Previtamin D Interconversion

Although the described method specifically detects vitamin D and not the previtamin D isomer, the method quantifies an aggregate result for both previtamin D and vitamin D. This satisfies the requirement of the applicability statement of the SMPR, which specifies total vitamin D$_3$ or vitamin D$_2$, including their previtamin isomers. It was assumed in this analysis, as with all analytical methods for vitamin D that use calciferol internal standards, that the previtamin D:vitamin D ratio was equivalent for the sample analyte and the internal standard. For deuterated internal standards, the labeled site must be remote from the triene center because of the difference in interconversion behavior between the analyte and the internal standard (10). To confirm this assumption, the effect of temperature on the final results was evaluated. Experiments were performed with saponification assessed in three different ways: (1) at 70°C for 1 h, according to the described method protocol; (2) at 20°C for 7.5 h; and (3) at 70°C for 7.5 h. A 7.5 h saponification was chosen because this is the time needed, as previously reported, for a pure solution of vitamin D to reach equilibrium with previtamin D at 70°C (11).

Samples 1–6 and 13–18, which were saponified at 70°C, showed significantly lower absolute peak areas for the vitamin D–PTAD quantifier ion than samples 7–12, which were saponified at 20°C. This was as expected because a higher proportion of vitamin D is converted to previtamin D at the elevated temperature. This effect was seen for both the analyte vitamin D in the sample and the SIL d6-vitamin D internal standard, illustrating the appropriateness of the internal standard to account for any temperature-induced interconversion between previtamin D and vitamin D (Figure 5).

### Figures

**Figure 5.** Effect of saponification time/temperature on vitamin D and d6-vitamin D.

### Tables

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified value, μg/hg</td>
<td>11.1</td>
</tr>
<tr>
<td>Uncertainty, μg/hg</td>
<td>1.7</td>
</tr>
<tr>
<td>Certified range, μg/hg</td>
<td>9.4–12.8</td>
</tr>
<tr>
<td>Coverage factor, $k$</td>
<td>2</td>
</tr>
<tr>
<td>Degrees of freedom, $DF_{CRV}$</td>
<td>60</td>
</tr>
<tr>
<td>Mean, $\mu$</td>
<td>10.1</td>
</tr>
<tr>
<td>SD</td>
<td>0.53</td>
</tr>
<tr>
<td>Number of replicates, $n$</td>
<td>13</td>
</tr>
<tr>
<td>95% Confidence interval, μg/hg</td>
<td>9.8–10.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean of paired differences</td>
<td>–0.3</td>
</tr>
<tr>
<td>SD of paired differences</td>
<td>1.27</td>
</tr>
<tr>
<td>$T_{stat}$</td>
<td>1.73</td>
</tr>
<tr>
<td>Degrees of freedom</td>
<td>38</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Reference method</th>
<th>LC-MS/MS method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean, μg/hg</td>
<td>10.5</td>
<td>10.8</td>
</tr>
<tr>
<td>SD, μg/hg</td>
<td>3.18</td>
<td>3.66</td>
</tr>
<tr>
<td>Number of replicates, $n$</td>
<td>40</td>
<td>40</td>
</tr>
<tr>
<td>95% Confidence interval, μg/hg</td>
<td>10.0–11.0</td>
<td>10.2–11.4</td>
</tr>
</tbody>
</table>

---

*SRM = Standard Reference Material.*
was no difference between the three experiments, which was consistent with the premise that the described method measures an aggregate result for both previtamin D and vitamin D forms (Figure 6).

The separate measurement of previtamin D was investigated as part of an independent initial method proof of concept and in which a number of practical reasons for not quantifying previtamin D separately were discussed (12). Its inclusion as part of the analysis would add complexity, with no material improvement to the estimation of vitamin D because (1) the relative ionization and fragmentation efficiencies of vitamin D–PTAD and previtamin D–PTAD are not known; (2) the previtamin D–PTAD peak has a different retention time from the vitamin D–PTAD peak and may be subject to different ion suppression, thereby making accurate quantitation of this form difficult; and (3) a pure standard for previtamin D is not available (12).

It has been demonstrated that separate detection and measurement of previtamin D in this method was not necessary and that the results obtained would be consistent with the requirements of the SMPR.

References


