

1 **Isotope Dilution LC-ESI-MS/MS and low resolution Selected**
2 **Reaction Monitoring as a tool for the accurate quantification of**
3 **urinary testosterone**

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14 **ABSTRACT**

15 A new analytical method for the quantification of testosterone in human urine samples
16 by isotope dilution mass spectrometry is proposed. A standard solution of ¹³C₂-
17 testosterone is added to the samples at the beginning of the sample preparation
18 procedure and then the measurements are carried out by UHPLC-ESI-MS/MS. In the
19 proposed method, the resolution of the first quadrupole of the tandem MS instrument is
20 reduced to transmit the whole precursor ion cluster to the collision cell and measure the
21 isotopic distribution of the in-cell product ions with a small number of SRM transitions.
22 The construction of a methodological calibration graph is avoided using a labelled
23 analogue previously characterised in terms of concentration and isotopic enrichment in
24 combination with multiple linear regression. In this way, the molar fractions of natural
25 and labelled testosterone are calculated in each sample injection and the amount of
26 endogenous testosterone computed from the known amount of labelled analogue.
27 Recovery values between 97 and 107% and precisions between 0.4 and 3.7% (as
28 %RSD) were obtained for testosterone concentrations in urine in the range of 1 to 8 ng
29 g⁻¹. The proposed low resolution SRM methodology was compared for the analysis of
30 human urine samples with the traditional IDMS method based on a calibration graph
31 and the IDMS method based on multiple linear regression combined with standard
32 resolution SRM. A similar accuracy and precision was obtained by the three tested
33 approaches. However, using the low resolution SRM method there was no need to
34 resort to calibration graphs or to specific dedicated software to calculate isotopic
35 distributions by tandem MS and a higher sensitivity was obtained. The proposed low

36 resolution SRM method was successfully applied to the analysis of the certified freeze-
37 dried human urine NMIAX005.

38 1. INTRODUCTION

39 Testosterone is a natural anabolic androgenic steroid. This hormone is mainly
40 produced by men testicles and women ovaries although a small amount can also be
41 produced by the adrenal glands. It is considered the main masculine hormone but it
42 can also be found in women's blood stream, influencing their sexuality, sexual
43 behaviour, aggressive behaviour and mood [1]. The determination of testosterone is
44 important in health science as it is essential to detect some androgen related disorders,
45 such as infertility in men and women or to evaluate the risk of suffering from certain
46 types of cancer, such as breast [2] or prostate cancer [3]. Additionally, it shows also a
47 great importance in the fields of the doping control and public health as it has been
48 used as doping substance for years, together with some other androgenic anabolic
49 steroids, in high-performance sport and amateurs and gym customers as well [4].

50 The successful solution of those health-related issues depends on the accurate and
51 precise quantification of steroids. For this reason, analytical strategies improving the
52 quantification figures for steroids are required.

53 Different analytical methods have been reported for testosterone determination. Some
54 of them deal with the detection of testosterone by immunoassays, including
55 radioimmunoassays (RIA) [5], enzyme immunoassays (ELISA) [6] and immunosensors
56 [7]. These methods are rapid and simple but due to the very similar chemical structures
57 of different steroid hormones and their metabolites they are known to suffer from cross
58 reactivity [5]. Liquid Chromatography coupled to ultraviolet detection (HPLC-UV) has
59 been used for the determination of testosterone, its metabolites and other drugs.
60 Although it provides a higher selectivity than immunoassays the accurate determination
61 of metabolites with similar structure is not possible [8]. Gas Chromatography coupled to
62 Mass Spectrometry (GC-MS) shows higher chromatographic resolution, selectivity and
63 sensitivity than HPLC-UV. Although GC-MS(/MS) is the gold standard technique for
64 steroids determination, testosterone is not a volatile compound so a derivatization
65 stage is required leading to more complex and time consuming sample preparation
66 procedures [9]. Liquid Chromatography coupled to tandem Mass Spectrometry (LC-
67 MS/MS) with an electrospray source (ESI) is a very powerful tool for the analysis of
68 hormones and other low molecular weight substances for clinical purposes without
69 requiring any sample derivatisation procedure [10,11]. However, a relevant problem
70 with the use of ESI source is the signal variabilities due to matrix effects, which
71 significantly affect the instrumental sensitivity and the accuracy and precision of the
72 results [12]. The most efficient strategy to overcome matrix effects is standardization

73 based on the application of Isotope Dilution Mass Spectrometry (IDMS) through the
74 use of stable isotopically labelled standards [13].

75 Most of the analytical methods for quantification of organic compounds by IDMS
76 require the construction of a calibration graph with mixtures of increasing amounts of
77 the natural abundance compound and a fixed amount of the labelled analogue [14].
78 Multiply labelled analogues are preferred to avoid spectral overlap between natural and
79 labelled compounds and obtain linear graphs. However, the occurrence of isotope
80 effects increases with multiply labelled analogues, particularly when using deuterated
81 compounds. The occurrence of isotopic effects becomes particularly important when an
82 ESI source is used after the HPLC separation, as time dependent matrix suppression
83 ionisation may occur [15]. Thus, if the tracer and the analyte show different retention
84 times, the accuracy and the precision of the results may be seriously affected.
85 Nevertheless, this classical IDMS approach has been successfully applied to the
86 determination of testosterone in plasma and serum samples by LC-MS/MS showing
87 very good results in terms of accuracy, precision, limits of detection and robustness
88 [16]. Minimally labelled analogues minimise the occurrence of isotopic effects
89 throughout the analytical procedure. However, the spectral overlap between natural
90 and labelled analogue provides non-linear IDMS calibration graphs.

91 The quantification of organic compounds by IDMS can also be carried out using
92 isotopic distributions and multiple linear regression [17]. This strategy, also known as
93 Isotope Pattern Deconvolution (IPD), provides the direct determination of the molar
94 fractions of analyte and labelled analogue from the experimental mass spectra of the
95 sample. Knowing the amount of labelled analogue added to the sample, a direct
96 quantification of the analyte is provided without resorting to a calibration graph. It has
97 already been applied for the determination of low molecular weight compounds using
98 both, single or tandem mass analysers coupled to GC or HPLC [18,19] and for the
99 absolute quantification of proteins using minimally labelled peptides [20]. More recently,
100 the capabilities of this strategy for the determination of testosterone by LC-MS/MS
101 have been evaluated in the frame of intra- and inter-laboratory reproducibility assays
102 [21].

103 The successful application of IDMS and multiple linear regression requires accurate
104 and precise measurements of the isotopic distribution of the sample. In addition, the
105 previous determination of the concentration and the isotopic enrichment of the labelled
106 analogue is required. The factors affecting the accuracy and precision of the isotope
107 distribution measurements of organic compounds have not been completely identified

108 [14]. Selected ion monitoring (SIM) mode can be easily applied for that purposes but
109 the accurate determination of trace levels or organic molecules in complex matrices
110 require the use of tandem MS. The determination of accurate isotopic distributions of
111 in-cell product ions by Selected Reaction Monitoring (SRM) is not straightforward as
112 the same precursor ion may contribute to different product ions [22]. Thus, up to n^2
113 SRM transitions for n m/z must be measured and taken into account to calculate the
114 full isotopic distribution of the in-cell product ion. This procedure can be simplified
115 predicting the abundance of each SRM transition using specific dedicated software
116 [23]. An alternative measurement approach is based in the reduction of the resolution
117 of the first quadrupole of the tandem MS instrument, aiming to transmit the whole
118 precursor ion cluster to the collision cell and directly measure the isotopic distribution of
119 the product ion in the second quadrupole [20].

120 We present here a new analytical methodology for the quantification of the anabolic
121 androgenic steroid testosterone in human urine as a proof of concept that could be
122 eventually applied in future works to other compounds and matrices. The proposed
123 method is based on the addition to the sample of testosterone labelled in two ^{13}C
124 atoms, enzymatic hydrolysis, liquid-liquid extraction and measurement by LC-MS/MS
125 using a low resolution selected reaction monitoring (SRM) mode. The resolution of the
126 first quadrupole is reduced to transmit the whole parent ion cluster to the collision cell
127 for monitoring accurate isotopic distributions of the in-cell product ions using a limited
128 number of SRM transitions. The proposed measurement procedure working at low
129 resolution is compared in terms of accuracy, precision, sensitivity and spectral
130 interferences with the standard SRM mode which requires the use of dedicated
131 software [23] and with the regular IDMS strategy based on a calibration graph.
132 Applicability of the approach is demonstrated by the measurement of the urine
133 concentration of testosterone in real samples and in the Reference Material NMI
134 MX005.

135

136 **2. EXPERIMENTAL**

137 **2.1 Reagents and materials**

138 Testosterone ($\geq 99\%$ for HPLC) was obtained from Sigma-Aldrich (St. Louis, MA, USA)
139 and 3,4- $^{13}\text{C}_2$ -testosterone (99%) was obtained from Cambridge Isotope Laboratories
140 (Andover, MA, USA). All the standard solutions were prepared by weight using
141 methanol (LC-MS CHROMASOLV $\geq 99.9\%$, Sigma-Aldrich) or a 1:1 mixture (v/v) of
142 methanol and water. Mobile phase modifiers ammonium formate ($\geq 99.0\%$) and formic

143 acid (98% p.a.) were purchased from Sigma-Aldrich. Sodium carbonate (99.999% for
144 trace analysis, Sigma-Aldrich) and sodium bicarbonate (99.5%) from Merck
145 (Darmstadt, Germany) were used to prepare the solid buffer. Ammonium hydrogen
146 phosphate (98%, Sigma-Aldrich) and hydrochloric acid (37% for analysis from Merck)
147 were used to prepare the buffer solution. Tert-butyl methyl ether (99.9%
148 CHROMASOLV Plus to HPLC from Sigma-Aldrich) was used for the extraction of the
149 urine samples. β -glucuronidase from *E. Coli* K12 with an enzyme activity of ca. 80 units
150 per mg protein was purchased from Roche (Indianapolis, IN, USA). Ultra-pure water
151 was obtained from a Milli-Q system (Millipore, Bedford, USA). The certified reference
152 material NMIA MX005 consisting in a freeze-dried human urine with certified values for
153 steroid metabolites was purchased to NMI Australia (North Ryde, NSW, Australia)

154

155 **2.2 Instrumentation**

156 A vortex mixer (FB 15024, Fisher Scientific, Hampton, NH, USA) was used for the
157 homogenization of samples and working solutions. A mechanical shaker (Bioblock KL2,
158 Fisher Scientific) was used to homogenize the solid buffer. The samples were
159 incubated in a digital control hotplate RTC Basic (IKA-Werke, Staufen, Germany) for
160 the enzymatic hydrolysis step. A centrifuge Heraeus Multifuge 3 L-R (Thermo Fischer
161 Scientific) was used for the liquid-liquid extraction of the samples. All standard
162 solutions and the mixtures of natural and labelled testosterone were prepared
163 gravimetrically using an analytical balance model MS205DU (Mettler Toledo, Zurich,
164 Switzerland). A liquid chromatograph Agilent 1290 series (Agilent Technologies, Santa
165 Clara, CA) coupled to a triple quadrupole mass spectrometer Agilent 6460 equipped
166 with an electrospray interface (ESI) with jet stream operating in positive ion mode was
167 employed for the analysis of the samples.

168

169 **2.3 Procedures**

170 *2.3.1 Sample preparation*

171 The sample preparation procedure has been reported in a previous publication [24].
172 Briefly a gravimetrically controlled amount (between 0.1 and 0.2 g) of a 100 ng g⁻¹
173 solution of ¹³C₂-testosterone was added to 2.5 mL of urine sample. Then, 1 mL of
174 phosphate buffer (1M, pH = 7) and 30 μ L of the enzyme β -glucuronidase *E. Coli* were
175 added, and the blend was incubated for 1 hour at 55 °C. Once the samples reached
176 room temperature, 200 mg of solid buffer were added and dissolved by manual

177 shaking. Liquid-liquid extraction of the sample was carried out adding 6 mL of methyl
178 tert-butyl ether and stirring in a vortex mixer for 1 minute. The mixture was centrifuged
179 for 5 min at 3500 rpm and the organic layer transferred to a new vial, evaporated until
180 dryness and redissolved in 300 μL MeOH/H₂O (1:1, v/v). Finally, 5 μL of the extract
181 were injected in the LC-ESI-MS/MS system.

182 The freeze-dried urine certified reference material was prepared following the
183 reconstitution protocol described in its certificate of analysis. Briefly, after reaching
184 room temperature, 20 g of ultrapure water were added gravimetrically to the freeze-
185 dried material. After a gentle manual shaking of the vial to dissolve all the solid material
186 and rinse the container walls, the reconstituted material was heated for 30 min at 40
187 °C. After equilibration to room temperature, 2 mL aliquots were taken and treated
188 according to the sample preparation procedure described above.

189

190 *2.3.2 Measurements by HPLC-ESI-MS/MS*

191 The analysis of the samples was carried out using an Agilent Zorbax SB-C18 column
192 (2.1 mm x 50 mm, 1.8 μm) at 0.3 mL min⁻¹ flow rate. 5 μL was selected as injection
193 volume for both standards and sample extracts. Mobile phases A and B were water
194 and methanol, both with 0.1% formic acid and 1 mM ammonium formate. The
195 chromatographic conditions were adapted from the method proposed elsewhere [24].
196 Briefly, a gradient starting with 45% B for 1 min, from 45 to 50.3% of B until 9 min, from
197 50.3 to 95% B until 9.5 min, 95% B until 10.5 min, from 95 to 45 within 0.5 min and
198 45% B for 3 min was applied. The ionization source working conditions were 5000 V as
199 capillary voltage, 45 psi as nebuliser pressure, 11 L min⁻¹ as drying gas flow rate and
200 320 °C as drying gas temperature. The sheath gas flow rate and temperature were 12
201 L min⁻¹ and 200 °C, respectively. The fragmentor voltage applied was 100 V and the
202 collision energy was 20 eV.

203 When the samples were measured in SIM mode the m/z values 289.1, 290.1, 291.1
204 and 292.1 were acquired. When the samples were measured using the standard SRM
205 mode at conventional unit resolution in the first quadrupole the selected operating
206 transitions were 289.1→97.1, 290.1→98.1, 291.1→99.1, 292.1→99.1 for the fragment
207 ion at m/z 97 and 289.1→109.1, 290.1→110.1, 291.1→111.1, 292.1→111.1 for the
208 fragment ion at m/z 109.

209 When the samples were measured using the low resolution SRM mode the mass
210 resolution of the first quadrupole was modified to a Full Width at Half Maximum

211 (FWHM) value of 8 u. For the fragment ion at m/z 109 the following SRM transitions
212 were measured: 289.1→109.1, 289.1→110.1, 289.1→111.1, 289.1→112.1. For the
213 fragment ion at m/z 97, the measured SRM transitions were 289.1→97.1, 289.1→98.1,
214 289.1→99.1, 289.1→100.1.

215 For the traditional IDMS procedure based on a gravimetrically corrected calibration
216 graph the SRM transitions acquired were 289.1→97.1 and 291.1→99.1 for the
217 fragment ion at m/z 97 and 289.1→109.1 and 291.1→111.1 for the fragment ion at m/z
218 109.

219

220 2.3.3 Calculation of testosterone concentrations by IDMS and multiple linear regression

221 When applying IDMS and multiple linear regression with tandem MS the measured
222 isotopic distribution (from $i = 1$ to $i = n$ isotopologues) of a given cell product ion in the
223 sample $A_{mixture}$, can be assumed to be a linear combination of the isotope distribution of
224 natural abundance product ion, $A_{natural}$, and that of the isotopically labelled product ion,
225 A_{tracer} . The relative contribution of both isotope patterns in the experimental mass
226 spectrum are the molar fractions $x_{natural}$ and x_{tracer} which can be calculated by solving
227 equation (1):

$$228 \begin{bmatrix} A_{mixture}^1 \\ \vdots \\ A_{mixture}^n \end{bmatrix} = \begin{bmatrix} A_{natural}^1 & A_{tracer}^1 \\ \vdots & \vdots \\ A_{natural}^n & A_{tracer}^n \end{bmatrix} \cdot \begin{bmatrix} x_{natural} \\ x_{tracer} \end{bmatrix} + \begin{bmatrix} e^1 \\ \vdots \\ e^n \end{bmatrix} \quad (1)$$

229

230 To apply this strategy the isotope patterns of the natural and labelled testosterone
231 product ions must be known in advance. Since the molar fractions are the only
232 unknowns in Equation 1 an error vector must be included in the equation in such a way
233 that the molar fractions can be calculated by multiple linear regression. Knowing the
234 molar fractions of natural and labelled testosterone ($x_{natural}$ and x_{tracer} , respectively) and
235 the amount (moles) of labelled analogue (N_{tracer}) initially added to the sample, the
236 amount (moles) of testosterone in the sample ($N_{natural}$) can be obtained by applying
237 equation (2).

$$238 \frac{N_{natural}}{N_{tracer}} = \frac{x_{natural}}{x_{tracer}} \quad (2)$$

239

240 3. RESULTS AND DISCUSSION

241 3.1 Measurement of the isotope composition of testosterone by HPLC-ESI- 242 MS/MS

243 First, the fragmentation pattern of testosterone in the LC-ESI-MS/MS system was
244 studied measuring standards of natural abundance or isotopically labelled testosterone
245 in the product ion scan mode. The obtained mass spectrum shown in Figure 1 is in
246 agreement with previously reported fragmentation of testosterone by Collision Induced
247 Dissociation (CID) [25,26]. The two main product ions (at $m/z=97$ and $m/z=109$)
248 obtained when selecting the precursor ion at $m/z = 289$ were used for the development
249 of the analytical methods.

250 The application of IDMS with multiple linear regression requires the knowledge of the
251 isotopic distribution of the analyte and the labelled analogue as well as the accurate
252 and precise measurement of the isotopic composition of the isotope-diluted sample.
253 When working with single MS, the isotopic distribution of the natural and labelled
254 analogue can be either experimentally measured or calculated by standard software
255 based on polynomial distributions taking into account the isotopic abundance of the
256 constituting elements [27–29]. However, when working with tandem MS the real
257 isotopic distribution of an in-cell fragment ion of n isotopologues obtained after collision
258 induced dissociation (CID) cannot be directly measured only by n SRM transitions. The
259 reason behind this is that several isotopologues of the precursor molecule may
260 contribute to the same isotopologue of the in-cell fragment ion. Therefore, the
261 measurement of the full isotopic distribution of an in-cell molecular fragment ion
262 requires a high number of transitions (up to n^2).

263 Alternatively, the isotope distributions of in-cell fragment ions measured by SRM can
264 be theoretically calculated knowing the fragmentation mechanism or predicted by
265 suitable SRM dedicated software such as IsoPatrn© [23]. This allows the application of
266 IDMS with multiple linear regression measuring a limited number of SRM transitions. In
267 addition, we have recently developed in our laboratory an alternative method based on
268 the reduction of the mass resolution of the first quadrupole to transmit the whole
269 precursor ion cluster to the collision cell [20]. In this way, the full isotopic distribution of
270 an in-cell fragment ion can be directly measured with a small number of SRM
271 transitions. Thus, the obtained isotopic distribution can be directly compared with those
272 calculated by standard software based on polynomial distributions of the isotope
273 abundances of the different elements constituting the in-cell fragment ion [27,28]. Low
274 resolution SRM can be applied in combination with minimally labelled analogues as the

275 same mass window in the first quadrupole can be used to transmit both the natural
276 abundance and the labelled analogue. Minimally labelled analogues are less prone to
277 isotope effects than multiply labelled analogues (especially multiply deuterated
278 compounds).

279 The quantification by IDMS using the low resolution SRM method requires the
280 transmission of at least two isotopologues for each analogue (natural and labelled).
281 Therefore, the resolution of the first quadrupole can be optimised to ensure a complete
282 transmission while minimising the risk of spectral interferences when analysing real
283 samples. A mixture of natural and $^{13}\text{C}_2$ -testosterone was measured at different
284 resolutions of the first quadrupole. To do so, the slope and intercept of the scan line
285 were modified to obtain different FWHM values. Precursor ion scans from m/z 278 to
286 296 of a mixture of natural abundance and $^{13}\text{C}_2$ -testosterone for product ions from m/z
287 97 to 100 and from 109 to 112 were acquired at three different values of FWHM (7.9,
288 9.2, and 11.6 u). The obtained spectra are shown in Figure 2. As can be observed,
289 when working at FWHM=11.6 the intensities of the all product ions are constant over a
290 precursor ion range from m/z 284 to 290. When working at FWHM=9.2 the intensities
291 of the all product ions are constant over a precursor ion range of m/z =286-290 and
292 when working at FWHM=7.9 the intensities of the all product ions are constant over a
293 precursor ion range of m/z =288-290. According to these results the three resolutions
294 would provide a complete transmission of the four precursor ions to the collision cell by
295 setting a m/z value of 289 in the first quadrupole.

296

297 **3.2. Determination of the isotopic enrichment of the $^{13}\text{C}_2$ -testosterone**

298 The application of IDMS using multiple linear regression requires the accurate
299 characterisation of the labelled analogue in terms of isotopic enrichment and
300 concentration. The isotopic enrichment of $^{13}\text{C}_2$ testosterone can be obtained from the
301 measurement of its experimental isotopic distributions following the procedure
302 described elsewhere [29]. This procedure takes into account the limited resolution of
303 quadrupoles by which the signal measured for each m/z may be affected by peak
304 tailing from adjacent m/z . A standard solution of $^{13}\text{C}_2$ -testosterone was injected into the
305 LC-MS/MS and the isotopic distribution of the precursor ion at 291 was measured in
306 SIM mode. Also, the isotopic distribution of the in-cell fragment ions at m/z 99 and 111
307 were measured at a resolution of FWHM=11.6 to transmit the whole cluster for the
308 precursor ion. Table 1 shows the isotopic enrichment values obtained in SIM and in low
309 resolution SRM for both product ions for three different aliquots of the $^{13}\text{C}_2$ -testosterone

310 measured in three different days. As can be observed the average values of the
311 isotopic enrichment obtained by SIM and low resolution SRM were in agreement.
312 Finally, an average of the three different values 99.27 ± 0.12 was taken as reference
313 value.

314

315 **3.3 Determination of the concentration of the $^{13}\text{C}_2$ -testosterone**

316 The concentration of the $^{13}\text{C}_2$ -testosterone solution was quantified by reverse IDMS. In
317 order to select the optimal mass resolution, the measurements were made using the
318 three different FWHM values (7.9, 9.2, and 11.6) evaluated before. Three independent
319 mixtures of a natural abundance testosterone standard and the labelled testosterone
320 were prepared and injected in triplicate in the HPLC-ESI-MS/MS system. Both product
321 ions (at $m/z = 97$ and 109) were used for quantitation in order to check for potential
322 interfering ions that might be transferred to the second quadrupole. The average
323 concentration values obtained from each resolution and for each product ion are
324 summarised in Table 2. The results are compared with the concentration obtained by
325 SIM at standard resolution using the isotopic distribution of the precursor ion (m/z
326 values 289.1, 290.1, 291.1 and 292.1). As can be observed in Table 2 the
327 concentration values obtained by SIM measuring the precursor ion cluster at m/z 289.1
328 were in agreement with those obtained by low resolution SRM for both in-cell fragment
329 ions and the three different FWHM values. A FWHM value of 7.9 was finally selected to
330 minimise the transmission of potential interfering ions that might be present in real
331 samples. A central mass of 289 was selected as precursor ion for the development of
332 the quantification method in agreement with the results obtained in section 3.1.

333

334 **3.4 Calculation of the limit of detection and limit of quantification of the proposed** 335 **low resolution SRM method**

336 The limit of detection (LOD) and limit of quantification (LOQ) of the proposed method
337 were estimated calculating the blank values obtained in ultrapure water for the two
338 product ion clusters. Six independent replicates of ultrapure water were spiked with the
339 labelled analogue and analysed as described in the sample preparation procedure. The
340 standard deviation (SD) of the obtained blank values was used to calculate the LOD
341 (3SD) and LOQ (10SD). The obtained LOD was 0.007 ng g^{-1} and the LOQ was 0.024
342 ng g^{-1} for the two product ion clusters (Table 3) which are well below the expected
343 concentration levels of testosterone in real urine samples. A more reliable LOD and

344 LOQ of the method could not be measured for urine samples as it was not possible to
345 obtain a testosterone-free actual urine matrix.

346

347 **3.5 Recovery studies in fortified ultrapure water samples**

348 Recovery studies using the methodology based on low resolution SRM were carried
349 out first with fortified ultrapure water samples using the two product ion clusters
350 selected for the quantification (at $m/z=97$ and $m/z=109$). Increasing amounts of natural
351 abundance testosterone were added to ultrapure water to obtain fortified samples at a
352 concentration level of 0.25, 0.75, 4 and 7.5 ng g⁻¹. Then, a similar amount of labelled
353 testosterone was added to each sample. Two or three independent replicates were
354 prepared for each concentration level and each replicate were injected in triplicate in
355 the LC-ESI-MS/MS system. Recovery values were calculated for each replicate and
356 the results obtained are shown in Table 4. As can be observed, if we exclude the
357 values obtained for the product ion cluster at m/z 97 at 0.25 ppb ($88.3 \pm 1.7\%$), the
358 recoveries obtained for all levels and clusters were between 98 and 103%. The
359 precision of the concentration values expressed as RSD was between 0.1 and 4.7%.
360 For concentration levels higher than 0.25 ng g⁻¹, the same level of accuracy and
361 precision was obtained for the two product ion clusters indicating the absence of any
362 interfering substance, as expected in the absence of matrix.

363

364 **3.6 Recovery studies in urine samples**

365 Recovery studies using the low resolution SRM methodology were carried out in a
366 fortified human urine sample. The sample was previously analysed (n=3 independent
367 replicates) following the sample preparation procedure described in the experimental
368 section obtaining an average concentration of 1.095 ± 0.016 ng g⁻¹ for the product ion
369 cluster at $m/z=97$ and 1.043 ± 0.016 for the product ion cluster at $m/z=109$. Then, the
370 sample was fortified with natural abundance testosterone to four different concentration
371 levels (1.25, 1.7, 4.7 and 8 ng g⁻¹) and analysed following the procedure described in
372 section 2.3.1. Three independent replicates were prepared for each concentration level
373 and each replicate was injected in triplicate in the LC-ESI-MS/MS system. Recovery
374 values were calculated for each replicate and the results obtained are shown in Table
375 5. As can be observed, the recoveries obtained for all levels and clusters were between
376 97 and 107%. The precision of the concentration values expressed as RSD was
377 between 0.4 and 3.7%.

378

379 **3.7 Comparison of different methods for the determination of testosterone in**
380 **urine samples**

381 The proposed low resolution SRM methodology was compared with the traditional
382 IDMS method based on a calibration curve and the IDMS method based on multiple
383 linear regression combined with standard resolution SRM. For that purpose, five
384 different samples from two men and three women were collected and analysed
385 following the procedure described in section 2.3.1. Considering the typical levels of
386 testosterone in urine samples from men and women, the amount of spike added to the
387 male urines was twice higher than that added to female urines. Then, all the samples
388 were treated following the sample preparation procedure described in the experimental
389 section and the sample extracts were measured in triplicate by the three quantification
390 methods. The method based on a calibration graph required the previous injection of
391 standard solutions at different concentration levels whereas the methods based on
392 multiple linear regression provided a concentration of the samples from each sample
393 injection.

394 The results obtained for the urine samples are summarised in Table 6. The three
395 methods provided very similar concentration values for all samples except for the most
396 concentrated (M1) and for the less concentrated sample (F3). For sample M1 the
397 method based on standard resolution SRM provided a significantly higher value than
398 the other methods whereas for sample F3 the low resolution SRM method provided a
399 significantly lower (first transition) or higher (second transition) value than the other
400 methods. The precision achieved by these methods after the three replicate injections
401 is comparable. The relative standard deviation range obtained for the samples was
402 from 0.1 to 2.6% for the low resolution SRM method, from 0.1 to 2.1% for the standard
403 resolution SRM and from 0.1 to 8.5% for the classical IDMS method based on a
404 calibration graph.

405 According to these results, the three methods can be considered equivalent and
406 suitable for the reliable determination of testosterone in urine samples but the low
407 resolution SRM method provides several advantages over the other methods. First,
408 when comparing the low resolution SRM with the classical IDMS method, the
409 preparation and measurement of a calibration graph is not required for quantification.
410 Therefore, the total analysis time and the consumption of labelled material are
411 significantly lower. Secondly, if the low resolution SRM method is compared with the
412 standard resolution SRM method, the advantage relies on the direct measurement of

413 isotope abundances of the analyte and the tracer without the need of resorting to any
414 specific-dedicated software [23]. Moreover, an increased ion transmission to the
415 collision cell is achieved leading to a significantly increase in the method sensitivity
416 compared to the standard resolution SRM method. This effect can be observed in
417 Figure 3, which shows a LC-MS/MS chromatogram of the urine sample of 1.5 ng g^{-1}
418 measured with standard and low resolution SRM. According to these results, the
419 proposed method can be a good alternative for the determination of testosterone in
420 those cases in which low concentration levels need to be detected such as
421 hypogonadism diagnosis through testosterone determination in human serum [30] or to
422 decrease the urine sample size to avoid matrix effects.

423

424 **3.8 Analysis of NMIA MX005 reference material**

425 The low resolution SRM method was finally applied to the analysis of the certified
426 reference material NMIA MX005 consisting in a freeze-dried human urine with certified
427 values for steroid metabolites. Nine independent replicate samples were prepared as
428 described in the experimental section in three different working days and each replicate
429 was injected in triplicate in the LC-MSMS system. As can be observed in Table 7 the
430 results obtained were in good agreement with the certified values. Very good precision
431 was attained. The relative standard deviation obtained from the analysis of nine
432 replicates was lower than 1.7% RSD.

433

434 **4. CONCLUSIONS**

435 The results obtained in this work demonstrates that the proposed IDMS method based
436 on multiple linear regression and low resolution SRM provides accurate and precise
437 determinations of testosterone in human urine samples. The method shows several
438 advantages over previously published procedures. When compared with the classical
439 IDMS, the preparation and measurement of a calibration graph is not required for
440 quantification and hence, the total analysis time and the consumption of labelled
441 material are significantly reduced. When comparing the low resolution SRM with the
442 standard resolution SRM method, the isotope abundances of the analyte and the tracer
443 can be easily obtained from accurate experimental measurements instead of resorting
444 to specific-dedicated software [23]. In addition, the low resolution SRM method
445 provides a significant increase of the sensitivity enabling the quantification of low
446 testosterone concentrations in urine samples. The excellent precision attained by the

447 developed method shows its great potential for the accurate determination of
448 testosterone in biological matrices. The application of this strategy would provide the
449 sensitivity and accuracy required for different challenging scenarios such as (i) to
450 quantify of the low amounts of testosterone in post-menopausal women, (ii) to test the
451 efficacy of androgen deprivation therapies or (iii) to control individual limits of
452 testosterone or other endogenous steroids in doping control.

453

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460

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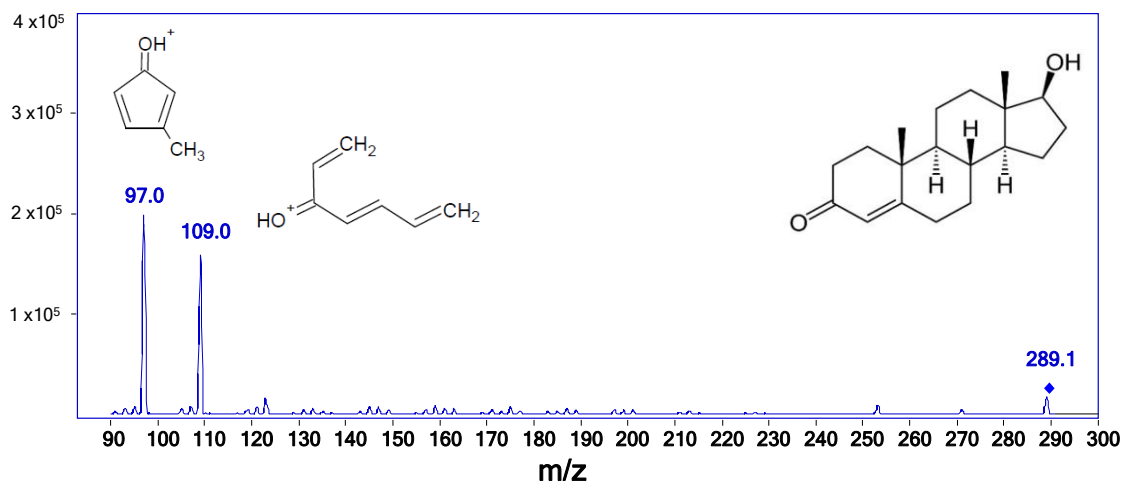
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- 577

578 **FIGURES**

579

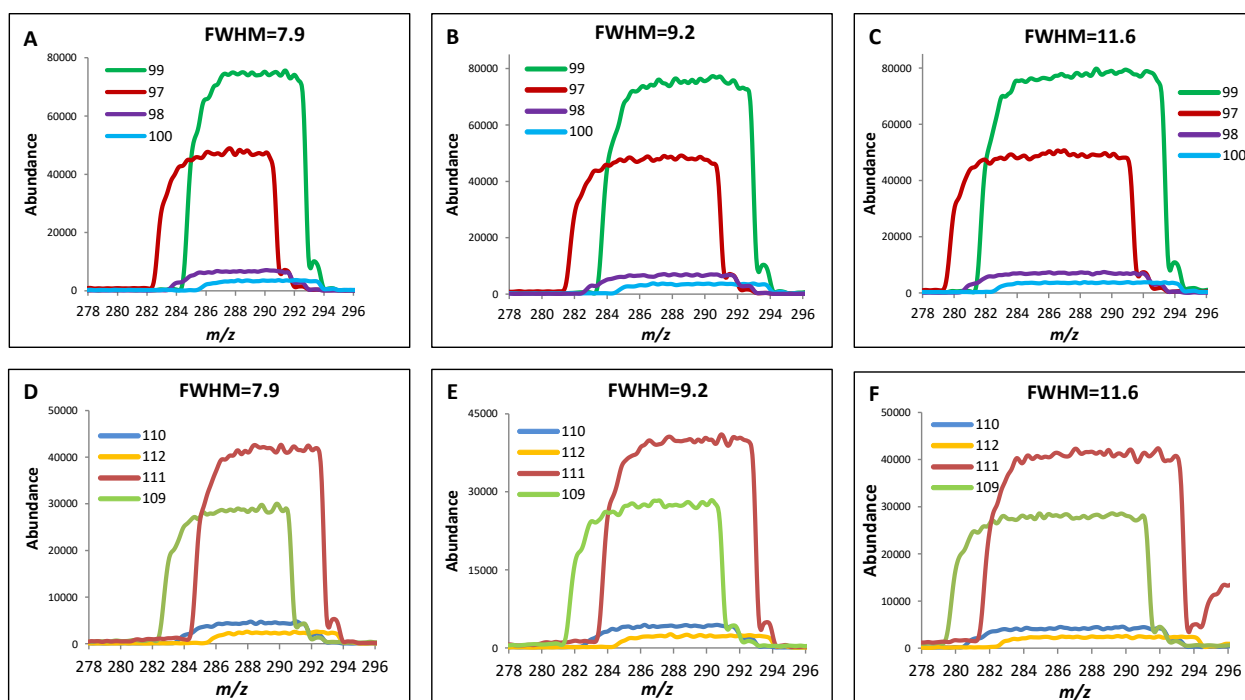
580 **Figure 1.** Product ion scan for the precursor ion at m/z 289.1 obtained by LC-ESI-MS/MS. The
 581 chemical structures of the precursor ion and the two main product ions at m/z 97.0 and 109.0
 582 are given. The structure of the fragment ions is given according to previous works [25,26].



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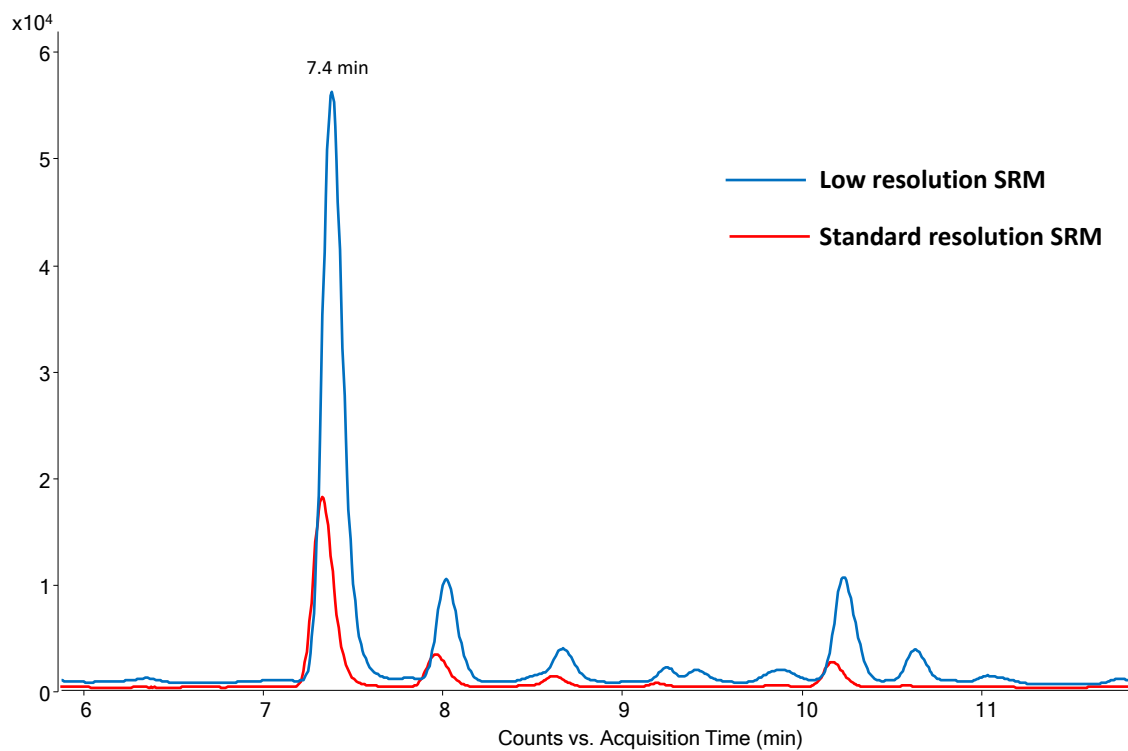
585 **Figure 2.** Precursor ion scan from m/z 278 to 296 of a mixture of natural abundance and $^{13}\text{C}_2$ -
 586 testosterone for product ions from m/z 97 to 100 at a resolution of FWHM = 7.9 (A), 9.2 (B) and
 587 11.6 (C) and for product ions from m/z 109 to 112 at a resolution of FWHM = 7.9 (D), 9.2 (E) and
 588 11.6 (F).



589

590

591 **Figure 3.** LC-MS/MS chromatogram of the same urine sample of 1.5 ng g^{-1} analysed in the low resolution
592 SRM mode (blue) and the standard resolution SRM mode (red). The peak for testosterone has a retention
593 time of 7.4 min.



594

595

596

597 **TABLES**

598 **Table 1.** Isotopic enrichment (at%) of the $^{13}\text{C}_2$ -testosterone employed in this work obtained following the
 599 procedure proposed elsewhere here [29] in SIM mode and in low resolution SRM (FWHM=11.6).

	SIM	Low SRM at m/z= 99	Low SRM at m/z= 111
Tracer solution 1	99.21	99.21	99.12
Tracer solution 2	99.22	99.43	99.26
Tracer solution 3	99.22	99.46	99.27
Average	99.22 ± 0.01	99.37 ± 0.14	99.22 ± 0.08

600

601

602 **Table 2.** Concentration of a $^{13}\text{C}_2$ -testosterone solution obtained by reverse IDMS in SIM mode and in low
 603 resolution SRM at three different FWHM values (7.9, 9.2, 11.6) for product ions from m/z 97 to 100 and
 604 from m/z 109 to 112 setting a m/z value of 289 in the first quadrupole. The uncertainty values represent
 605 the standard deviation of three independent blends.

Acquisition mode & Resolution	m/z =289.1, 290.1, 291.1, 292.1	289→97, 289→98, 289→99, 289→90	289→109, 289→110, 289→111, 289→112
SIM FWHM=0.7	14.07 ± 0.26		
SRM FWHM=7.9		14.71 ± 0.30	14.34 ± 0.27
SRM FWHM=9.2		14.27 ± 0.25	13.87 ± 0.27
SRM FWHM=11.6		14.56 ± 0.24	14.20 ± 0.24

606

607

608 **Table 3.** Limit of Detection (LOD) and Limit of Quantification (LOQ) calculated from the standard deviation
 609 of n=6 independent replicates of ultrapure water for the two product ion clusters at m/z = 97 and m/z=109.

Replicate	Blank values (ng g⁻¹)	
	cluster at m/z = 97	cluster at m/z = 109
1	0.003 ± 0.003	0.006 ± 0.008
2	0.009 ± 0.003	0.008 ± 0.001
3	0.003 ± 0.002	0.002 ± 0.001
4	0.004 ± 0.003	0.004 ± 0.004
5	0.006 ± 0.002	0.005 ± 0.002
6	0.004 ± 0.002	0.002 ± 0.002
Average	0.005	0.004
Standard deviation (SD)	0.002	0.002
LOD (3SD)	0.007	0.007
LOQ (10SD)	0.023	0.024

Table 4. Recovery values (%) obtained by the proposed low resolution SRM procedure in ultrapure water fortified with known amounts of natural abundance testosterone at 0.25, 0.75, 4 and 7.5 ng g⁻¹ for the two product ion clusters at m/z = 97 and m/z=109.

Sample	Concentration added (ng g ⁻¹)	Theoretical concentration (ng g ⁻¹)	Experimental concentration (ng g ⁻¹) for cluster at m/z = 97	Recovery (%) for cluster at m/z = 97	Experimental concentration (ng g ⁻¹) for cluster at m/z = 109	Recovery (%) for cluster at m/z = 109
1.1	0.25	0.248	0.218 ± 0.004	88.0 ± 1.8	0.235 ± 0.011	102.7 ± 4.8
1.2		0.237	0.213 ± 0.001	90.0 ± 0.6	0.224 ± 0.007	102.1 ± 3.3
1.3		0.256	0.223 ± 0.003	86.9 ± 1.2	0.243 ± 0.001	102.8 ± 0.5
Average recovery				88.3 ± 1.7		102.5 ± 2.9
2.1	0.75	0.745	0.767 ± 0.002	102.9 ± 0.3	0.764 ± 0.005	102.5 ± 0.7
2.2		0.750	0.757 ± 0.003	100.9 ± 0.4	0.768 ± 0.013	102.4 ± 1.7
Average recovery				101.4 ± 1.1		102.4 ± 1.2
3.1	4	4.018	3.962 ± 0.036	98.6 ± 0.9	3.944 ± 0.014	98.2 ± 0.3
3.2		4.130	4.080 ± 0.004	98.8 ± 0.1	4.056 ± 0.030	98.2 ± 0.7
3.3		4.021	3.962 ± 0.015	98.5 ± 0.4	3.963 ± 0.010	98.5 ± 0.2
Average recovery				98.6 ± 0.5		98.3 ± 0.5
4.1	7.5	7.422	7.324 ± 0.015	98.7 ± 0.2	7.316 ± 0.028	98.6 ± 0.4
4.2		7.480	7.375 ± 0.016	98.6 ± 0.2	7.355 ± 0.008	98.3 ± 0.1
4.3		7.578	7.456 ± 0.004	98.4 ± 0.1	7.457 ± 0.043	98.4 ± 0.6
Average recovery				98.6 ± 0.6		98.4 ± 0.4

Table 5. Recovery values (%) obtained by the proposed low resolution SRM procedure in a urine sample fortified with known amounts of natural abundance testosterone at 0.25, 0.75, 4 and 7.5 ng g⁻¹ for the two product ion clusters at m/z = 97 and m/z=109.

Sample	Concentration added (ng g ⁻¹)	Theoretical concentration (ng g ⁻¹)	Experimental concentration (ng g ⁻¹) for cluster at m/z = 97	Recovery (%) for cluster at m/z = 97	Experimental concentration (ng g ⁻¹) for cluster at m/z = 109	Recovery (%) for cluster at m/z = 109
1.1	0.25	1.249	1.354 ± 0.023	108.5 ± 1.9	1.215 ± 0.038	97.3 ± 3.0
1.2		1.239	1.279 ± 0.014	103.2 ± 1.2	1.185 ± 0.028	95.6 ± 2.3
1.3		1.250	1.373 ± 0.046	109.8 ± 3.7	1.244 ± 0.028	99.6 ± 2.2
Average recovery				107.2 ± 3.7		97.5 ± 2.8
2.1	0.75	1.695	1.852 ± 0.027	109.2 ± 1.6	1.833 ± 0.036	108.2 ± 2.1
2.2		1.690	1.777 ± 0.017	105.2 ± 1.0	1.749 ± 0.006	103.5 ± 0.4
2.3		1.694	1.792 ± 0.016	105.8 ± 0.9	1.756 ± 0.001	103.7 ± 0.1
Average recovery				106.7 ± 2.2		105.1 ± 2.5
3.1	4	4.720	4.789 ± 0.028	101.5 ± 0.6	4.842 ± 0.003	102.6 ± 0.1
3.2		4.733	4.836 ± 0.057	102.2 ± 1.2	4.838 ± 0.024	102.2 ± 0.5
3.3		4.712	4.846 ± 0.020	102.8 ± 0.4	4.838 ± 0.014	102.7 ± 0.3
Average recovery				102.2 ± 0.9		102.5 ± 0.4
4.1	7.5	7.933	8.069 ± 0.018	101.7 ± 0.2	8.159 ± 0.009	102.9 ± 0.1
4.2		8.554	8.680 ± 0.030	101.5 ± 0.4	8.800 ± 0.049	102.9 ± 0.6
4.3		8.197	8.286 ± 0.034	101.1 ± 0.4	8.428 ± 0.034	102.8 ± 0.4
Average recovery				101.4 ± 0.4		102.8 ± 0.4

Table 6. Testosterone concentrations (ng g^{-1}) obtained in 2 male urine samples (M1 and M2) and 3 female urine samples (F1, F2 and F3) analysed by isotope dilution mass spectrometry using three different methods: 1) multiple linear regression combined with Low resolution SRM, 2) multiple linear regression combined with standard resolution SRM and 3) classical IDMS using a calibration graph. Uncertainty values correspond to the standard deviation of 3 independent injections in the LC-MS/MS system. Values in brackets correspond to the relative standard deviation (%).

Method	Low resolution SRM	Standard Resolution SRM	Calibration Graph
SRM transitions	289.1→97.1, 289.1→98.1, 289.1→99.1, 289.1→100.1	289.1→97.1, 290.1→98.1, 291.1→99.1, 292.1→100.1	289.1→97.1, 291.1→99.1
M1	52.2 ± 0.2 (0.5)	54.1 ± 0.6 (1.1)	52.3 ± 0.6 (1.1)
M2	13.14 ± 0.03 (0.2)	13.92 ± 0.05 (0.4)	13.69 ± 0.05 (0.4)
F1	1.570 ± 0.007 (0.4)	1.81 ± 0.01 (0.7)	1.81 ± 0.01 (0.7)
F2	15.67 ± 0.09 (0.6)	16.8 ± 0.1 (0.7)	16.3 ± 0.1 (0.6)
F3	1.14 ± 0.03 (2.6)	1.305 ± 0.001 (0.1)	1.320 ± 0.002 (0.1)
SRM transitions	289.1→109.1, 289.1→110.1, 289.1→111.1, 289.1→112.1	289.1→109.1, 290.1→110.1, 291.1→111.1, 292.1→111.1	289.1→109.1, 291.1→111.1
M1	52.98 ± 0.08 (0.2)	55.00 ± 0.07 (0.1)	53.12 ± 0.07 (0.1)
M2	13.56 ± 0.01 (0.1)	14.07 ± 0.03 (0.2)	13.75 ± 0.03 (0.2)
F1	1.85 ± 0.03 (1.9)	1.83 ± 0.02 (1.3)	1.7 ± 0.1 (8.5)
F2	16.8 ± 0.1 (0.6)	16.8 ± 0.4 (2.1)	16.3 ± 0.4 (2.1)
F3	1.51 ± 0.03 (1.8)	1.33 ± 0.01 (0.9)	1.30 ± 0.01 (0.9)

Table 7. Results obtained in the analysis of certified reference material NMA MX005 (freeze-dried human urine) using the proposed low resolution SRM method. Uncertainty values of the replicates correspond to the 1s standard deviation of three independent injections in the LC-MS/MS system. Uncertainty of the average values corresponds to the standard deviation of the nine replicates.

	Cluster at $m/z=97+$		Cluster at $m/z=109$	
	Average (ng g^{-1})	Uncertainty	Average (ng g^{-1})	Uncertainty
Day 1	38.8	0.2	39.2	0.2
	39.0	0.2	39.5	0.1
	40.1	0.1	41.0	0.2
Day 2	38.8	0.2	39.3	0.1
	38.6	0.7	38.7	0.8
	38.6	0.3	38.9	0.2
Day 3	39.3	0.1	39.5	0.2
	39.4	0.1	39.6	0.1
	39.1	0.1	39.6	0.3
Average	39.1		39.5	
Uncertainty	0.5		0.7	
%RSD	1.2		1.7	
Certified value	39.9 ± 1.7			