

TO DR. S.R. MASSEY

FROM H.G. HORSEWELL

REF HGH/JP/46C

DATE 3rd July, 1981

Please find attached a cost breakdown for the work requested by B.A.T (Suisse) S.A. concerning the measurement of volatile nitrosamines on 12 cigarette brands.

The cost does not take into account any time involved in preparation of equipment (GC column packing, etc.), the possibility of carrying out repeat analyses, or the time spent in planning the work. Therefore it is a minimum cost. If we are asked to carry out more work of this nature, it is highly likely that the cost will be higher, as we shall use our experience in this exercise for calculation of future costings.

During our discussion today, we decided on a satisfactory arrangement for charging B.A.T (Suisse) and I am suggesting that you inform them of the details.

Please book all costs on Project 106.99.001.

H.G. Horwell

c.c. Mr. A.L. Heard
Dr. C.I. Ayres / Mr. H.G. Horwell
Mr. P.R. Pattinson
Mr. P.D. Case

102214776

1st July, 1981

COST OF NITROSAMINE MEASUREMENTS FOR BAT (SUISSE) SA

BAT (Suisse) SA have requested duplicate determinations of the volatile nitrosamine deliveries for 12 brands, each brand to be measured with and without the filter, which is a total of 48 determinations.

Calculation of Cost

48	smoking runs at 8 per day	-----	6 Assistant Days
48	gas chromatography & TEA runs		
	at 8 per day	-----	6 Assistant Days
48	radioactive counting and calculation		
	of results	-----	6 Assistant Days

TOTAL:	18 Assistant Days
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Add 1 Graduate Day for supervision, plus 1 Graduate Day for assembling and reporting results.

<u>Cost:</u>	18 Assistant Days	at £112 per day	-----	£2,016
	2 Graduate Days	at £225 per day	-----	£ 450

TOTAL:	£2,466
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Note the cost of materials and apparatus preparation time has been ignored, and also time for repeat analyses in the event of an unforeseen problem.

The cost per brand is therefore £200 (minimum). Last year, the cost was quoted as £150 per brand.

H. G. Horsewell

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