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- (71) **Applicant:** PHILIP MORRIS PRODUCTS S.A.
[CH/CH]; Quai Jeanrenaud 3, CH-2000 Neuchâtel (CH).
- (72) **Inventors:** ZUCHUAT, Fabien; Rue des Vergers 2, CH-1950 Sion (CH). KADIRIC, Alen; Brunnmatt 9, CH-2552 Orpund (CH).
- (74) **Agent:** CIVERA, Andrea; Reddie & Grose LLP, 16 Theobalds Road, London Greater London WC1X 8PL (GB).
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(54) **Title:** RECONSTITUTED TOBACCO SHEETS AND RELATED METHODS

(57) **Abstract:** The invention relates to a reconstituted tobacco sheet having a basis weight of less than about 230 grams per square metre and comprising tobacco stem or tobacco stalk refined fibres having an average length of at least about 200 micrometres and tobacco cast leaf material. There is further provided a method of making a reconstituted tobacco sheet, the method comprising providing tobacco stems and conditioning the tobacco stems such that their moisture content is increased to at least about 40 % Oven Volatiles (OV). The tobacco stems are processed in a twin screw extruder to so as to obtain a pulp suspension having a Schopper-Riegler index of at least about 30 degrees and comprising tobacco stem or tobacco stalk refined fibres having an average length of at least about 200 micrometres. This pulp suspension is combined with tobacco cast leaf material to obtain a slurry and a sheet is formed from this slurry.

