hours ± 0.5 minutes. In practice, it is assumed that a significant majority of the weight loss from the stems results from the evaporation of moisture. It should be noted that, on an absolute basis, the values of moisture content determined by oven drying may be greater than the results of water content analysis when using a specific method such as ISO 6488 (Karl Fischer method). The difference is sample-type dependent and is due to the loss of volatile materials other than water from the tobacco material during oven drying.

The term “L/D ratio” is used throughout this specification to identify the ratio between the length (L) and the diameter (D) of each screw in the pair of screws of a twin-screw extruder used for processing the stem material.

According to a first aspect of the invention there is therefore provided a method of making a reconstituted tobacco sheet, comprising providing tobacco stems or stalks or a mixture thereof and conditioning the tobacco stems or stalks (or their mixture) such that their moisture content is increased to at least about 40 % Oven Volatiles (OV). The conditioned tobacco stems or stalks are processed in a twin screw extruder so as to obtain a pulp suspension having a Schopper-Riegler index of at least about 30 degrees and comprising tobacco stem or stalk fibres having a length of at least about 200 micrometres. The pulp suspension comprising the tobacco stem or tobacco stalk refined fibres is combined with tobacco cast leaf material to obtain a slurry. A sheet is then formed from this slurry.

According to a second aspect of the invention, there is provided a reconstituted tobacco sheet obtainable by a method in accordance with the first aspect of the invention.

Further, according to a third aspect of the invention, there is provided 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.

According to a fourth aspect of the invention, there is provided a smoking article comprising reconstituted tobacco sheet material, wherein the reconstituted tobacco sheet material has a basis weight of less than about 230 grams per square metre and comprises tobacco stem or tobacco stalk refined fibres having an average length of at least about 200 micrometres and tobacco cast leaf material.

It will be appreciated that any features described with reference to one aspect of the present invention are equally applicable to any other aspect of the invention.

The term “tobacco products” is used throughout this specification to refer to both combustible smoking articles and to smoking articles in which an aerosol forming substrate, such as tobacco, is heated rather than combusted. Combustible smoking articles, such as cigarettes, generally comprise shredded tobacco (usually in cut filler form) surrounded by a paper wrapper

forming a tobacco rod. The shredded tobacco can be a single type of tobacco or a blend of two or more types of tobacco. A cigarette is employed by a consumer by lighting one end thereof and burning the shredded tobacco rod. The consumer then receives mainstream smoke by drawing on the opposite end (mouth end or filter end) of the cigarette. In heated smoking articles, the aerosol is generated by heating the aerosol forming substrate. Known heated smoking articles include, for example, smoking articles in which an aerosol is generated by electrical heating or by the transfer