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1 A new equation to estimate basal energy expenditure of patients with diabetes.

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19 Short title: new equation to estimate basal energy expenditure

20

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29

30 A part of this study was presented in abstract form at the annual meeting of American  
31 Diabetes Association, New Orleans, Louisiana, 5-9 June 2009.

32 ABSTRACT(<200 words)

33 Background & Aims

34 Predictive equations for basal energy expenditure (BEE) derived from Caucasians tend to  
35 overestimate BEE in non-Caucasians. The aim of this study was to develop a more suitable  
36 method to estimate BEE in Japanese patients with diabetes using indices readily measured in  
37 clinical practice.

38

39 Methods

40 BEE was measured by indirect calorimetry under a strict basal condition in 68 Japanese  
41 patients with type 1 or type 2 diabetes. The best fitting equation was investigated by multiple  
42 regression analysis using of age, sex, and anthropometric indices. The resultant new equation  
43 was tested in a separate group of 60 Japanese patients with type 1 or type 2 diabetes, and the  
44 accuracy compared with existing equations.

45

46 Results

47 The best-fit equation was  $BEE[kcal/day] = 10 \times (\text{body weight})[kg] - 3 \times (\text{age})[y] + 125(\text{if male})$   
48  $+ 750$ . Adjusted coefficient of determination was 81.0%. Root mean squared errors and  
49 accurate prediction in the validation set were 103 kcal/day and 78% for the new equation; 184  
50 and 50 for Harris-Benedict; 209 and 38 for Oxford; 205 and 42 for Liu; and 140 and 63 for

51 Ganpule.

52

53 Conclusions

54 This new equation is simpler and estimates BEE more accurately in Japanese patients with  
55 diabetes than the presently used equations do.

56

57 Keywords: basal metabolic rate; resting metabolic rate; indirect calorimetry; prediction  
58 equation; diabetes; medical nutrition therapy

## 59 1. Introduction

60           Diet is the most fundamental and initial treatment for all patients with diabetes, and  
61 poor dietary management alone predicts poor subsequent glycemic control (1). Estimation of  
62 daily energy expenditure for each patient is necessary for effective individualized diabetic  
63 meal planning. Resting energy expenditure (REE) or basal energy expenditure (BEE) is  
64 defined as the energy expended to maintain minimal metabolic activities, and is the main  
65 component of total daily energy expenditure. To estimate daily energy expenditure, REE or  
66 BEE is multiplied by a number specific to the various daily activities.

67           In healthy subjects, 65 to 90% of inter-individual variation in REE is explained by  
68 fat-free mass (FFM) (2). In patients with diabetes, FFM is also the main factor in REE and  
69 BEE (3-5), and there is no difference in FFM-adjusted REE between mildly hyperglycemic  
70 patients and controls (6). In clinical practice, BEE or FFM are not usually available.  
71 Equations factoring body weight, height, age and sex are widely used for clinical estimation  
72 of the daily energy requirement of patients with diabetes (7). However, there has been little  
73 investigation of the comparative validity of these equations.

74           The existing predictive equations derived from Caucasians are unevenly applied to  
75 non-Caucasians, tending to overestimate energy expenditure (8-11). This accords with the  
76 recent finding from the basal metabolic rate database that BEE is higher in Caucasians than in

77 non-Caucasians (12). However, REE is similar in Asians and Caucasians after adjustment for  
78 FFM, and BEE in Indians and Australians is similar after adjustment for FFM and fat mass  
79 (13, 14). To date, there are few equations to estimate energy expenditure specifically in Asian  
80 populations (10, 15).

81 Differences in the measurement technique of REE can cause biases (12). In most  
82 studies evaluating energy expenditure, REE has been used rather than BEE. However, REE is  
83 defined less rigorously than BEE and is influenced by physical and psychological stress and  
84 ambient and body temperature (16-18). Since BEE is measured early in the morning before  
85 the subject begins any physical activity and at least 10 hours after ingestion of any food, drink,  
86 or nicotine, it remains remarkably constant on a daily basis (16, 18).

87 In the present study, by measuring BEE under strict conditions, we developed a new  
88 equation for estimation of BEE in Japanese patients with diabetes for use in a clinical setting.

89

90 2. Patients, materials and methods

91 Patients

92 Japanese patients with type 1 or type 2 diabetes admitted to the Department of  
93 Diabetes and Clinical Nutrition, Kyoto University Hospital, Kyoto, Japan for diabetes  
94 self-management education during the period of December 2007 through September 2009  
95 were recruited for derivation study. Written, informed consent was obtained from all  
96 participants. During hospital stay, the participants had a prescribed diet with or without  
97 medications including oral hypoglycemic agents and insulin according to the treatment guide  
98 for diabetes of the Japan Diabetes Society (19). Their physical activity was not restricted, but  
99 they did not engage in vigorous exercise. Participants were screened by medical history,  
100 physical examination, and laboratory testing to assure the absence of hepatic, pulmonary,  
101 thyroid, cardiac and renal dysfunction, macroalbuminuria, inflammatory diseases, and  
102 malignant tumors. Those who took steroids or beta blockers or had physical disabilities were  
103 excluded. The study protocol was approved by Kyoto University Graduate School and Faculty  
104 of Medicine, Ethics Committee.

105

106 Indirect calorimetry

107 Basal energy expenditure (BEE) was measured in the morning under glycemic

108 control with prescribed diet ( $29.1 \pm 2.5$  kcal/kg of standard body weight per day consisting of  
109 52% carbohydrate, 20% protein, and 28% fat in energy component) and with medications  
110 when needed. Standard body weight (kg) was calculated by multiplying 22 ( $\text{kg}/\text{m}^2$ ) by square  
111 of height (m). Whole-body oxygen consumption ( $\text{VO}_2$ ) and carbon dioxide production  
112 ( $\text{VCO}_2$ ) was measured for more than 10 minutes with indirect calorimetry (AE300S, Minato  
113 Medical Science, Osaka, Japan) by one investigator (KI) at the bedside of each patient under  
114 the strict condition described previously (5, 16, 17). Briefly, an afebrile patient in a  
115 post-absorptive state after an overnight fast (14 hours) with  $<180$  mg/dL capillary plasma  
116 glucose remained in a supine position after waking on the bed in the ward without smoking or  
117 taking caffeine, and the measurements were performed at room temperature between  $22^\circ\text{C}$   
118 and  $27^\circ\text{C}$ . After discarding the initial 5 minutes of recording, we took 5-minutes of data, in  
119 accord with the steady state definition (17), during which the coefficient of variation for  $\text{VO}_2$   
120 per minute and  $\text{VCO}_2$  per minute was achieved  $\leq 10\%$ , and applied them to the Weir formula  
121 with 24-hour urinary urea nitrogen (20).

122

## 123 Anthropometry and body composition

124 Height was measured on the day of admission. Body weight, skinfold thickness, and  
125 waist circumference were measured immediately after the measurement of BEE by one



126 investigator (KI). Triceps-skinfold thickness (TSF) and mid-upper arm circumference (MAC)  
127 were measured in the non-dominant arm with the elbow bent at 90°. The physical markers  
128 were measured at least twice, and their respective mean values expressed according to  
129 Japanese standard method (21). Arm muscle circumference (AMC) and arm muscle area  
130 (AMA) were calculated;  $AMC [cm] = MAC [cm] - \pi \times TSF [mm] / 10$ ,  $AMA [cm^2] = (AMC$   
131  $[cm])^2 / 4\pi$ . Waist circumference was measured at the mid-point between the lowest rib and  
132 the iliac crest in a standing position at the end of gentle expiration keeping the measuring tape  
133 horizontal and just fitted to the skin. Hip circumference was measured at the widest part of the  
134 hip while standing. FFM and fat mass were measured by dual energy X-ray absorptiometry  
135 scanner (Discovery, Hologic, Bedford, MA, USA) within 3 days before and after  
136 measurement of BEE.

137

## 138 Other measurements

139 Glycated hemoglobin was measured by use of HPLC (ADAMS<sup>TM</sup> A1C HA8180,  
140 Arcray, Kyoto, Japan) and expressed as a National Glycohemoglobin Standardization  
141 Program (NGSP) equivalent value [%] calculated by the formula  $HbA1c [Japan]$   
142  $[Diabetes Society (JDS)] [%] + 0.4 [%]$ , which considers the relational expression of HbA1c  
143 (JDS) measured by the previous Japanese standard substance and measurement methods and

144 HbA1c (NGSP) (22). Capillary glucose before each meal was measured by glucose meter  
145 (One Touch Ultra<sup>TM</sup>, Johnson & Johnson, New Brunswick, NJ, USA) and expressed as  
146 capillary plasma glucose (PG). As a parameter of glycemic control, mean preprandial PG for  
147 three consecutive days before the measurement of BEE and fasting PG (FPG) just before the  
148 measurement of BEE are shown.

149

150 Testing the new equation

151 A separate data set of Japanese patients with type 1 or type 2 diabetes admitted to the  
152 same department for the same purpose during the period of June 2005 through December  
153 2007 was drawn from the medical records for validation study. Inclusion/exclusion criteria  
154 and dietary condition during hospital stay were similar to that of the derivation sample.

155 Whole-body  $VO_2$  and  $VCO_2$  was measured after an overnight fast (14-16 hours) for  
156 more than 15 minutes with the same calorimetry by one investigator (MI) on the same  
157 condition. Each patient was conveyed from their ward to the examination room by a  
158 healthcare staff member in a wheel chair and they rested in bed in a supine position for 30  
159 minutes before the measurement of BEE. BEE was calculated from  $VO_2$  and  $VCO_2$  by use of  
160 Elwyn formula ( $BEE [kcal/day] = 3.581 \times VO_2 [L/day] + 1.448 \times VCO_2 [L/day] - 32.4$ ) (16).  
161 Body weight was measured on the day of calorimetry.

162           The protocol of this validation study was also approved by Kyoto University  
163 Graduate School and Faculty of Medicine, Ethics Committee.

164

165   Statistical analysis

166           Numerical data are summarized as means  $\pm$  SDs. Categorical data were treated as  
167 dummy variables.

168           We first explored good estimators for FFM and fat mass in anthropometric indices,  
169 such as body weight, height, TSF, AMA, waist circumference and hip circumference, because  
170 FFM and fat mass are known as two major estimators of BEE. Correlations between these  
171 variables were evaluated by Pearson's correlation analysis. Multiple linear regression analysis  
172 was then performed to evaluate the contribution of anthropometric indices, age, and sex to  
173 FFM and fat mass. Next, a best-fit equation to estimate BEE from anthropometric indices, age,  
174 and sex was explored by multiple linear regression analysis with consideration of estimators  
175 of FFM and fat mass.

176           For testing the validity of our new equation and comparing it with existing prediction  
177 equations, we calculated measures of accuracy. The mean percentage difference between BEE  
178 estimated and measured (bias) was considered systematic error. The root mean squared error  
179 (RMSE) was considered to reflect each individual's error range unrelated to whether it was

180 over or under estimation. The proportion of patients with BEE estimated within  $\pm 10\%$  of BEE

181 measured was considered another measure of accuracy (23).

182 Data were analyzed by use of Stata 11.0 (Stata Corporation, College Station, TX,

183 USA). Statistical significance was set at  $P < 0.05$  (2-tailed).

184

## 185 3. Results

186 Data were obtained and analyzed in 68 patients, of which 7 had type 1 diabetes and  
187 61 had type 2 diabetes. Mean glycated hemoglobin (HbA1c) on admission was as high as  
188 10.5%, but mean fasting plasma glucose just before the measurement of BEE (FPG) was as  
189 low as 113.7 mg/dL due to the treatments during hospital stay (**Table 1**). Additional

190 characteristics of patients in the derivation set and the results of measurement are shown in

191 **Table 1.**

192 Body weight had the highest correlation with FFM ( $r = 0.90$ ), followed by arm  
193 muscle area (AMA), height and hip circumference ( $r = 0.84, 0.75$  and  $0.73$ , respectively)  
194 (**Table 2**). Waist circumference had the highest correlation with fat mass ( $r = 0.91$ ), followed  
195 by hip circumference, triceps-skinfold thickness (TSF) and body weight ( $r = 0.79, 0.78$  and  
196  $0.75$ , respectively).

197 In regression analysis for FFM, we selected body weight, AMA, height and hip  
198 circumference as potent estimators together with other plausible estimators, age and sex. As  
199 both AMA and hip circumference were strongly correlated with body weight and AMA was  
200 also strongly correlated with hip circumference, to analyze these three variables separately,  
201 we used three sets of independent variables, (body weight, height, age and sex), (AMA,  
202 height, age and sex), and (hip circumference, height, age and sex). The regressions revealed

203 that all four variables were significant estimators for FFM in the first analysis (model 1 in  
204 **Table 3**), that AMA and height were significant in the second analysis (model 2) and that hip  
205 circumference, height and sex were significant in the third analysis (model 3). The first four  
206 variables accounted for 95% of variation in FFM, the second two variables 84%, and the third  
207 three variables 87%. For fat mass, we selected another three sets of independent variables,  
208 (waist circumference, age and sex), (hip circumference ,TSF, age and sex) and (body weight,  
209 TSF, age and sex) because waist circumference had a strong correlation with hip  
210 circumference, TSF and body weight, and hip circumference also had a strong correlation  
211 with body weight. In the first analysis, only waist circumference and sex were significant  
212 estimators for fat mass, accounting for 86% of fat mass (model 4). In the second analysis, hip  
213 circumference, TSF and age were significant, accounting for 84% of fat mass (model 5). In  
214 the third analysis, body weight, TSF, age and sex were significant, accounting for 87% of fat  
215 mass (model 6).

216 We performed regression analysis to determine BEE with the most influential  
217 estimators (FFM and fat mass) and plausible additional estimators (age and sex), which  
218 together explained 81% of the variation (model 7 in **Table 3**). We then performed backward  
219 stepwise estimation, using three sets of variables, (significant variables in model 1 and 6;  
220 body weight, height, TSF, age and sex), (significant variables in model 2 and 4 plus age;

221 AMA, height, waist, sex and age), and (significant variables in model 3 and 5; hip  
222 circumference, height, TSF, age and sex). The best fitting regression for BEE consisted of  
223 body weight, age and sex in the first analysis (model 8), height, waist, age and sex in the  
224 second analysis (model 9), and hip circumference, height, TSF and sex in the third analysis  
225 (model 10). The adjusted coefficient of determination in model 8 was 81%, which was larger  
226 than the 73% in model 9 and the 77% in model 10. The detailed results of model 8 are shown  
227 in **Table 4**.

228 We then simplified the resultant equation of model 8 to make it easy to use in clinical  
229 practice.

230  **$BEE = 10 \times \text{body weight} - 3 \times \text{age} + 125 \text{ (if male)} + 750.$**

231 [BEE (kcal/day), body weight (kg), age (year)]

232 The bias of this equation in the derivation set was  $-1.2 \pm 6.4\%$ ; RMSE was 94  
233 kcal/day; accurate estimation was 91%.

234 We then tested this new equation in a separate validation data set comparing it with  
235 existing equations (**Table 5**). Characteristics of patients in the validation set are shown in  
236 **Table 6**. The ratio of patients with type 1 and 2 diabetes was almost the same as in the  
237 derivation set. Mean age was similar to that in the derivation set, but there were more obese  
238 people in the validation set. FPG and PPPG, which represent the glycemic levels around the

239 time of measurement of BEE, were higher, but HbA1c on admission was lower than that in  
240 the derivation set. Mean duration of diabetes was similar to that in the derivation set.  
241 Prescribed diet was almost the same as in the derivation set, but treatment with insulin was  
242 more common in the derivation set. The bias of the new equation was  $4.8 \pm 7.7\%$ , RMSE was  
243 103 kcal/day, and the percent of patients estimated within 10% of measured value was 78 %.  
244 The new equation had better validity than Harris and Benedict equation, Oxford equation, or  
245 the Liu equation and Ganpule equation (**Table 7**).

246



## 247 4. Discussion

248 We report a new equation to estimate BEE in Japanese patients with diabetes with  
249 higher accuracy compared to existing equations. As in other BEE estimation equations, the  
250 main estimator was FFM and additional estimators were fat mass, age and sex (2-4, 24).

251 Stepwise estimation analysis of the estimators of FFM and fat mass in the present study  
252 revealed that no other indices improved fitting of the equation for BEE except body weight,  
253 age and sex. Although anthropometric indices are good estimators for body composition and  
254 they improve predictability of certain equations for BEE (25, 26), they were not as effective  
255 as body weight in the present study. This accords with the finding that the standard error of  
256 the estimate of REE prediction by weight, height, sex and age was well within the range of  
257 the standard error of estimates from other FFM-derived prediction equations (27). Since  
258 ethnic difference in BEE is derived from differences in body composition (13), an  
259 ethnicity-specific constant term could more precisely estimates BEE (4, 12), but an  
260 ethnicity-specific coefficient of anthropometry is also valid.

261 We compared our new equation with existing equations such as Harris and Benedict,  
262 Oxford, Liu, and Ganpule because the Harris and Benedict equation is widely known in  
263 clinical practice in Japan, the Oxford equation was recently developed from a large number of  
264 subjects including many ethnicities, and the Liu equation and Ganpule equations were derived

265 from Chinese and Japanese subjects, respectively (7, 10, 12, 15). The validation analysis  
266 revealed better validity of the new equation in Japanese patients with diabetes than any of the  
267 other equations.

268 BEE was measured under strictly controlled conditions in the present study. In  
269 addition, we confirmed the FPG of the patients to be <180 mg/dL just before the measurement  
270 of BEE, since BEE is unaffected by the glucose level when its value is <180 mg/dL (5, 6). As  
271 the mean FPG of patients in the derivation set was improved to 114 mg/dl just before the  
272 measurement of BEE due to the prescribed diet and medications during hospital stay, in  
273 contrast to the poor mean FPG level as high as 170 mg/dl just after admission, clinical  
274 application of this equation to patients with stable glycemic control is recommended.

275 There are potential weaknesses of the present study. First, only a small number of  
276 patients with type 1 diabetes was included. However, no difference in the value of BEE  
277 between patients with type 1 and type 2 diabetes has been described to date. In type 1 diabetes,  
278 the elevated energy expenditure is observed only during insulin deprivation, and it returns to  
279 normal level by insulin treatment (28). In type 2 diabetes, there is no difference in  
280 FFM-adjusted REE between mildly hyperglycemic patients and controls (6). Thus, when they  
281 are under treatment, BEE in both type 1 and type 2 diabetes patients can be assumed  
282 comparable to that in healthy people. In addition, our validation data set has more background

283 in common with the derivation set than the general population of Japanese patients with  
284 diabetes. We also did not measure BEE of healthy Japanese for comparison. It remains to be  
285 established whether or not the difference in BEE between Japanese patients with diabetes and  
286 healthy Japanese is insignificant when FPG of patients are <180 mg/dL.

287         The values estimated from the proposed equation in the present study are well  
288 matched to the reference values for Japanese BEE (Dietary reference intakes) reported in  
289 healthy Japanese as values per body weight among different groups for age and sex (29). In  
290 addition, when mean BEE values were calculated by the proposed equation from mean body  
291 weight and age reported in other studies including healthy Japanese and Chinese, estimated  
292 BEE values were in good agreement with measured values (10, 15, 30).

293         We report a new equation using parameters readily available in clinical practice to  
294 estimate BEE of patients with diabetes in an Asian population. Further studies are required to  
295 in a wide range of populations to determine its usefulness in Asian clinical settings.

296

297 Statement of Authorship

298           The authors' responsibilities were as follows: KI, SF, MG, and TK designed research;  
299 KI, CY, AH, MI, KN and KS conducted research; KI, MG, and SF analyzed data; KI and SF  
300 wrote the paper; and NI supervised research. All authors read and approved the final  
301 manuscript.

302 Conflict of Interest & Acknowledgements

303           None of the authors had any conflict of interest.

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310

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382



383 Table 1 Characteristics of patients (derivation set).

	All	Male	Female
No. of patients	68	39	29
Type of diabetes (type1/type2) (n)	7/61	4/35	3/26
Age (years)	59.8 ± 11.2 (range 19-78)	58.3 ± 10.3	61.8 ± 12.2
Height (cm)	161.3 ± 9.5	167.6 ± 6.0	152.9 ± 6.3
Body weight (kg)	62.8 ± 14.7 (range 34.6-113.6)	67.3 ± 16.0	56.7 ± 10.2
BMI (kg/m <sup>2</sup> )	24.0 ± 4.7	23.9 ± 5.3	24.2 ± 3.8
FFM (kg)	47.7 ± 10.6	53.4 ± 9.4	39.9 ± 6.5
Fat mass (kg)	16.0 ± 7.0	14.8 ± 8.0	17.8 ± 4.9
TSF (mm)	15.9 ± 7.8	13.1 ± 6.5	19.8 ± 7.8
AMA (cm <sup>2</sup> )	44.6 ± 10.2	48.9 ± 9.7	38.8 ± 7.9
Waist (cm)	86.5 ± 12.4	86.2 ± 14.0	86.9 ± 10.3
Hip (cm)	91.3 ± 7.8	92.4 ± 8.5	89.8 ± 6.7
BEE (kcal/day)	1290 ± 217	1395 ± 210	1149 ± 130
FPG (mg/dL)	113.7 ± 25.8	113.3 ± 25.5	114.3 ± 26.6
PPPG (mg/dL)	143.5 ± 35.9	146.5 ± 39.7	139.3 ± 30.3
HbA1c (%)	10.5 ± 2.5	10.3 ± 2.4	10.8 ± 2.7
Duration of diabetes (years)	9.3 ± 7.8	10.9 ± 8.9	7.1 ± 5.5
Treatment			
Diet (kcal/SBW/day)	29.1 ± 2.5	28.9 ± 2.1	29.3 ± 3.0
Medications			
Ins only (n)	34	21	13

Ins + Met (n)	10	4	6
Ins + SU (n)	3	2	1
Ins + SU + Met (n)	1	0	1
SU (n)	8	5	3
SU + Met (n)	5	2	3
Met only (n)	4	3	1
None (n)	3	2	1

384 <sup>1</sup>Data are means  $\pm$  SD. BMI, body mass index; FFM, fat-free mass; TSF, triceps-skinfold  
385 thickness; AMA, arm muscle area; Waist, waist circumference; Hip, hip circumference; BEE,  
386 basal energy expenditure; FPG, fasting plasma glucose just before the measurement of BEE;  
387 PPPG, mean preprandial plasma glucose for three consecutive days before the measurement  
388 of BEE; HbA1c, glycated hemoglobin; SBW, standard body weight; Ins, insulin; SU,  
389 sulfonylurea; Met, metformin.

390 Table 2 Correlations between FFM, fat mass and anthropometric indices.

	FFM	FM	Ht	Wt	TSF	AMA	Waist	Hip
FFM	1.00	—	—	—	—	—	—	—
FM	0.38†	1.00	—	—	—	—	—	—
Ht	0.75‡	-0.12	1.00	—	—	—	—	—
Wt	0.90‡	0.75‡	0.49‡	1.00	—	—	—	—
TSF	0.13	0.78‡	-0.30*	0.46‡	1.00	—	—	—
AMA	0.84‡	0.48†	0.50‡	0.83‡	0.07	1.00	—	—
Waist	0.56‡	0.91‡	0.02	0.83‡	0.70‡	0.60‡	1.00	—
Hip	0.73‡	0.79‡	0.28*	0.90‡	0.50‡	0.73‡	0.83‡	1.00

Pearson's correlation coefficients ( $n=68$ ): \* $p<0.05$ ; † $p<0.01$ ; ‡ $p<0.001$ . FFM, fat-free mass; Ht, height; Wt, weight; TSF, triceps-skinfold thickness; AMA, arm muscle area; Waist, waist circumference; Hip, hip circumference.

392 Table 3 Results of multiple regressions for FFM, FM and BEE.

	Adj. $R^2$	Model
FFM = $-26.9 + 0.5 \times \text{Wt} + 0.3 \times \text{Ht} - 0.1 \times \text{Age} + 3.9 \times \text{Sex}^a$	0.95	1
FFM = $-60.8 + 0.6 \times \text{AMA} + 0.5 \times \text{Ht}^b$	0.84	2
FFM = $-102.8 + 0.8 \times \text{Hip} + 0.5 \times \text{Ht} + 4.5 \times \text{Sex}^c$	0.87	3
FM = $-26.3 + 0.5 \times \text{Waist} - 2.6 \times \text{Sex}^c$	0.86	4
FM = $-45.4 + 0.5 \times \text{Hip} + 0.4 \times \text{TSF} + 0.1 \times \text{Age}^d$	0.84	5
FM = $-14.3 + 0.4 \times \text{Wt} + 0.2 \times \text{TSF} + 0.1 \times \text{Age} - 5.1 \times \text{Sex}$	0.87	6
BEE = $691.6 + 11.6 \times \text{FFM} + 8.9 \times \text{FM} - 2.6 \times \text{Age} + 106.7 \times \text{Sex}$	0.81	7
BEE = $748.4 + 10.4 \times \text{Wt} - 3.0 \times \text{Age} + 125.4 \times \text{Sex}^e$	0.81	Model (1 + 6) 8
BEE = $-332.3 + 6.1 \times \text{Ht} + 9.5 \times \text{Waist} - 4.6 \times \text{Age} + 147.1 \times \text{Sex}^f$	0.73	Model (2 + 4) 9
BEE = $-1139.3 + 13.8 \times \text{Hip} + 6.1 \times \text{Ht} + 5.6 \times \text{TSF} + 157.9 \times \text{Sex}^c$	0.77	Model (3 + 5) 10

393 FFM, fat-free mass (kg); FM, fat mass (kg); BEE, basal energy expenditure (kcal/day); Wt,  
 394 body weight (kg); Ht, height (cm); AMA, arm muscle area (cm<sup>2</sup>); Hip, hip circumference  
 395 (cm); Waist, waist circumference (cm); TSF, triceps-skinfold thickness (mm); Adj.  $R^2$ ,  
 396 adjusted coefficient of determination.

397 <sup>a</sup> Male = 1, female = 0.

398 <sup>b</sup> Age and sex were not significant determinants when added to this model.

399 <sup>c</sup> Age was not a significant determinant when added to this model.

400 <sup>d</sup> Sex was not a significant determinant when added to this model.

401 <sup>e</sup> Height and TSF were not significant determinants when added to this model.

402 <sup>f</sup> AMA was not a significant determinant when added to this model.

403

404 Table 4 Detailed result of model 8.

Dependent variable				Std.		Adj.
BEE <sup>a</sup>	Coef. <sup>b</sup>	95% CI <sup>c</sup>		coef. <sup>d</sup>	P>t	R <sup>2</sup> <sup>e</sup>
Independent variables						
Intercept	748.4	562.6	934.1		<0.001	0.810
Wt (kg)	10.4	8.6	12.1	0.70	<0.001	
Age (year)	-3.0	-5.2	-0.9	-0.16	0.007	
Sex (male=1, female=0)	125.4	75.6	175.1	0.29	<0.001	

405 <sup>a</sup> BEE, basal energy expenditure (kcal/day).406 <sup>b</sup> Coef., partial regression coefficient.407 <sup>c</sup> CI, confidence interval.408 <sup>d</sup> Std. coef., standardized coefficient.409 <sup>e</sup> Adj. R<sup>2</sup>, adjusted coefficient of determination.

410

411 Table 5 Equations to estimate BEE <sup>a</sup>.

	Formula	Reference
New equation	$10 W - 3 A + 125$ (if male) + 750 <sup>b, c</sup>	
Harris and Benedict (1919)	Male: $13.75 W + 5.00 H - 6.76 A + 66.47$ <sup>d</sup> Female: $9.56 W + 1.85 H - 4.68 A + 655.10$	7
Oxford (2005)	Male: 18-30 years; $16.0 W + 545$ 30-60 years; $14.2 W + 593$ 60 + years; $13.5 W + 514$ Female: 18-30 years; $13.1 W + 558$ 30-60 years; $9.74 W + 694$ 60 + years; $10.1 W + 569$	12
Liu (1995)	$13.88 W + 4.16 H - 3.43 A - 112.40$ (if female) + 54.34	10
Ganpule (2007)	$(48.1W + 23.4H - 13.8A - 547.3(\text{if female}) - 423.5)/4.186$	15

412 <sup>a</sup>BEE, basal energy expenditure (kcal/day).413 <sup>b</sup>W, weight (kg).414 <sup>c</sup> A, age (year).415 <sup>d</sup> H, height (cm).

416

417 Table 6 Characteristics of patients (validation set).

	all	Male	Female
No. of patients	60	36	24
Type of diabetes (typ1/type2) (n)	6/54	3/33	3/21
Age (years) <sup>2</sup>	58.9 ± 13.3 (range 21-82)	55.8 ± 13.5	63.6 ± 11.8
Body weight (kg) <sup>2</sup>	66.9 ± 18.2 (range 41.1-138.0)	70.0 ± 19.2	62.2 ± 15.8
BMI (kg/m <sup>2</sup> )	25.7 ± 6.7	24.6 ± 6.2	27.5 ± 7.2
BEE (kcal/day) <sup>2</sup>	1260 ± 219	1342 ± 225	1137 ± 141
FPG (mg/dL)	132.1 ± 20.8	130.8 ± 20.5	133.9 ± 21.6
PPPG (mg/dL)	157.6 ± 32.3	156.7 ± 34.8	159.0 ± 28.9
HbA1c (%)	9.3 ± 1.5	9.5 ± 1.8	9.0 ± 1.1
Duration of diabetes (years)	10.0 ± 8.8	9.3 ± 8.4	11.0 ± 9.5
Treatment			
Diet (kcal/SBW/day)	29.4 ± 2.8	29.4 ± 3.0	29.4 ± 2.5
Medications			
Ins only (n)	28	15	13
Ins + Met (n)	2	1	1
Ins + SU (n)	2	2	0
SU (n)	13	9	4
SU + Met (n)	4	4	0
Met only (n)	3	1	2
None (n)	8	4	4



418 Data are means $\pm$ SD. BMI, body mass index; BEE, basal energy expenditure; FPG, fasting  
419 plasma glucose just before the measurement of BEE; PPPG, mean preprandial plasma glucose  
420 for three consecutive days before the measurement of BEE; HbA1c, glycated hemoglobin;  
421 SBW, standard body weight; Ins, insulin; SU, sulfonylurea; Met, metformin.

422 Table 7 Evaluation of equations in validation set.

Equation	Estimated BEE per body <sup>a</sup>	Estimated BEE per kg Wt <sup>b</sup>	Bias <sup>c</sup>	RMSE <sup>d</sup>	Accurate estimation <sup>e</sup>
New equation	1317 ± 227	20.2 ± 2.3	4.8 ± 7.7	103	78
Harris and Benedict	1388 ± 309	21.1 ± 2.2	9.8 ± 9.4	184	50
Oxford	1420 ± 309	21.6 ± 2.3	12.3 ± 9.5	209	38
Liu	1407 ± 321	21.3 ± 2.1	11.1 ± 10.9	205	42
Ganpule	1323 ± 295	20.1 ± 2.4	4.5 ± 10.5	140	63

423 *n* = 60. Data are means ± SD.424 <sup>a</sup> Estimated BEE per body, mean basal energy expenditure estimated per body (kcal/day)425 <sup>b</sup> Estimated BEE per kg Wt, mean basal energy expenditure estimated per kg body weight  
426 (kcal/kg/day)427 <sup>c</sup> Bias, mean percentage error between estimated and measured BEE ((BEE estimated – BEE  
428 measured) / BEE measured) (%)429 <sup>d</sup> RMSE, root mean squared error (kcal/day)430 <sup>e</sup> Accurate estimation, percent of the patients estimated by each equation within 10% of  
431 measured value (%).

432