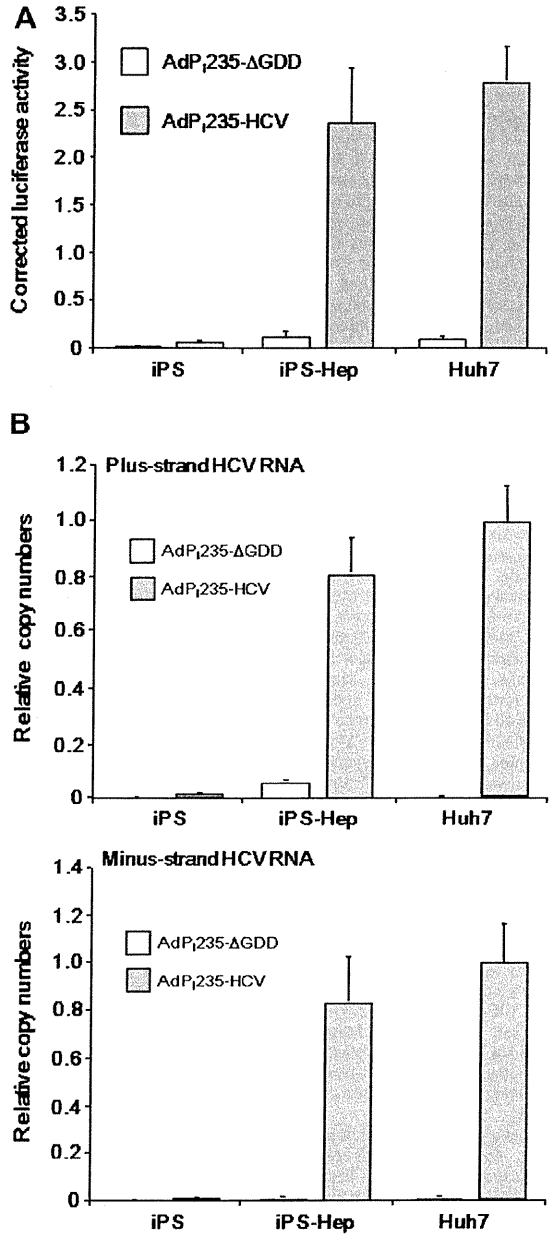

Fig. 2. HCV replication assay in iPS-Hep cells. (A) Comparison of replication of HCV subgenomic replicons, AdPi235-HCV (gray column) and AdPi235-ΔGDD (open column), in iPS, iPS-Hep and Huh7 cells. The cells were infected with replicons, treated with Dox, and renilla luciferase activity was measured, as described in the Section 2. To normalize for infectivity of Ad vector, cells were co-infected with AdPi235-fluc and Ad-tTA. After 72 h, firefly luciferase activity was measured. Corrected luciferase activity was calculated as the ratio of renilla luciferase activity to firefly luciferase activity. (B) Real-time PCR analysis of HCV plus- and minus-strand RNA in iPS-Hep cells. iPS-Hep cells were infected with replicons, and total RNA was subjected to real-time PCR analysis, as described in the Section 2. The copy numbers were shown as ratio of those of Huh7. Data are presented as means ± SD ($n = 3$).

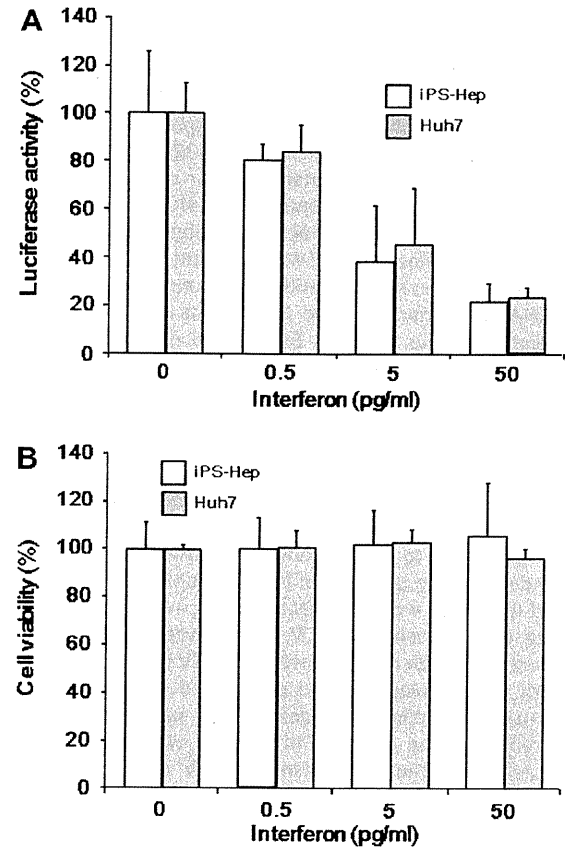

Fig. 3. Effect of interferon on HCV replication in iPS-Hep cells. iPS-Hep (open column) and Huh7 (gray column) cells were infected with AdPi235-HCV and Ad-tTA. After 24 h, the cells were treated with Dox and the indicated concentration of interferon for 48 h. Luciferase activities (A) and cell viabilities (B) were measured as described in the Section 2. Data represent the percentage of the value for vehicle-treated cells, and are presented as means ± SD ($n = 3$).

4. Discussion

Tropism of HCV is limited to human and chimpanzee. Our understanding of HCV infection has been delayed by the lack of appropriate model systems. In the present study, we demonstrated that iPS-Hep cells are suitable *in vitro* models of hepatocytes for use in the study of HCV infection.

Other *in vitro* model systems of hepatocytes may not accurately reflect the biology of hepatocytes *in vivo*. For instance, expression profiles of mRNAs in embryonic stem (ES) cell-derived hepatocyte-like cells are different from those of primary human hepatocytes [31]. The development of efficient methods to differentiate stem cells into hepatocytes has been a critical issue in the application of stem cell technology to drug discovery. Recently, Mizuguchi and colleagues established efficient differentiation protocols for iPS cells by using adenoviral transfer of SOX17 [17], HEX [18], and HNF-4α [19] in addition to growth factors. Approximately 80% of the differentiated cells showed expression of hepatic-specific proteins, including cytochrome P-450s (CYP2D6, CYP3A4, and CYP7A1) [19]. The iPS-Hep cells were also used as a simple system to evaluate the hepatotoxicity of drugs that are metabolized into toxic substances by cytochromes [19]. Here, we showed that the essential host factors for HCV infection (occludin, claudin-1, SR-BI, and CD81) are expressed in the iPS-Hep cells. HCV RNA genome replication occurred in the cells, and HCVpv infected the cells. An inhibitor of HCV entry (anti-CD81 antibody), and an anti-HCV agent (IFN), attenuated the entry of HCVpv and the replication of the HCV genome in the cells, respectively. These findings suggest that the iPS-Hep cells are useful for understanding HCV infection and for screening anti-HCV drugs.

We found that iPS cells express CD81 and occludin, and are not susceptible to HCV entry, whereas iPS-Hep cells express all four HCV receptors and are susceptible to HCV entry. These findings are consistent with previous studies showing that CD81, occludin,

SR-BI, and claudin-1 are key receptors for HCV [29]. HNF-4α, which promotes the differentiation of iPS cells to iPS-Hep cells, is essential for the expression of a multitude of genes encoding cell junction and adhesion proteins during embryonic development of the mouse liver [32]. For instance, claudin-1 expression is not detected in the liver of HNF-4α-deficient mice [32]. HNF-4α enhances peroxisome proliferator-activated receptor-mediated SR-BI transcription [33]. Thus, the susceptibility to HCV entry observed in iPS-Hep cells may be the result of the additional expression of claudin-1 and SR-BI following HNF-4α treatment.

miR-122 is a liver specific miRNA that constitutes 70% of the total miRNA population [34] and is essential for replication of the HCV genome in the liver [6]. ES cells do not express miR-122, whereas expression of miRNA is observed during differentiation into hepatocyte-like cells [35]. Replication of HCV subgenomic replicons was observed in iPS-Hep cells, but not iPS cells (Fig. 2A). Expression of miR-122 might be a key factor controlling the replication of the HCV RNA genome in iPS-Hep cells.

The reasons that 15–20% of people infected with HCV can clear the virus without pharmaceutical intervention, and patients vary in their sensitivity to pharmaceutical treatments, are still unclear [36]. Understanding the basis of these variable responses to infection and treatment would facilitate the discovery of potent targets for drug development for HCV. iPS-derived hepatocytes are a promising system for drug discovery for HCV infection. In the present study, we showed that the iPS-derived hepatocyte-like cells can be used with popular models of HCV infection: HCV subgenomic replicons and HCVpv. Our findings will contribute to our understanding of the mechanisms of HCV infection and to the identification of novel targets for HCV therapy by means of iPS technology.

Acknowledgments

This work was supported by a Health and Labor Sciences Research Grant from the Ministry of Health, Labor and Welfare of Japan (HM, FS and KY), by a Grant-in-Aid for Scientific Research from the Ministry of Education, Culture, Sports, Science and Technology, Japan (23659039, MK) by the Japan Research Foundation for Clinical Pharmacology (HM), and by the Uehara Memorial Foundation (HM).

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Efficient and Directive Generation of Two Distinct Endoderm Lineages from Human ESCs and iPSCs by Differentiation Stage-Specific SOX17 Transduction

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Abstract

The establishment of methods for directive differentiation from human embryonic stem cells (ESCs) and induced pluripotent stem cells (iPSCs) is important for regenerative medicine. Although Sry-related HMG box 17 (SOX17) overexpression in ESCs leads to differentiation of either extraembryonic or definitive endoderm cells, respectively, the mechanism of these distinct results remains unknown. Therefore, we utilized a transient adenovirus vector-mediated overexpression system to mimic the SOX17 expression pattern of embryogenesis. The number of alpha-fetoprotein-positive extraembryonic endoderm (ExEn) cells was increased by transient SOX17 transduction in human ESC- and iPSC-derived primitive endoderm cells. In contrast, the number of hematopoietically expressed homeobox (HEX)-positive definitive endoderm (DE) cells, which correspond to the anterior DE *in vivo*, was increased by transient adenovirus vector-mediated SOX17 expression in human ESC- and iPSC-derived mesendoderm cells. Moreover, hepatocyte-like cells were efficiently generated by sequential transduction of SOX17 and HEX. Our findings show that a stage-specific transduction of SOX17 in the primitive endoderm or mesendoderm promotes directive ExEn or DE differentiation by SOX17 transduction, respectively.

Citation: Takayama K, Inamura M, Kawabata K, Tashiro K, Katayama K, et al. (2011) Efficient and Directive Generation of Two Distinct Endoderm Lineages from Human ESCs and iPSCs by Differentiation Stage-Specific SOX17 Transduction. PLoS ONE 6(7): e21780. doi:10.1371/journal.pone.0021780

Editor: Patrick Callaerts, VIB & Katholieke Universiteit Leuven, Belgium

Received February 3, 2011; **Accepted** June 8, 2011; **Published** July 7, 2011

Funding: HM, MKF, and TH were supported by grants from the Ministry of Health, Labor, and Welfare of Japan. K. Kawabata was supported by grants from the Ministry of Education, Sports, Science and Technology of Japan (20200076) and the Ministry of Health, Labor, and Welfare of Japan. K. Katayama was supported by the Program for Promotion of Fundamental Studies in Health Sciences of the National Institute of Biomedical Innovation (NIBIO). The funders had no role in study design, data collection and analysis, decision to publish, or preparation of the manuscript.

Competing Interests: The authors have declared that no competing interests exist.

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Introduction

There are two distinct endoderm lineages in early embryogenesis, the extraembryonic endoderm (ExEn) and the definitive endoderm (DE). The first of these lineages, the ExEn plays crucial roles in mammalian development, although it does not contribute to the formation of body cells. In early embryogenesis, a part of the inner cell mass of the blastocyst differentiates into the primitive endoderm (PrE). The PrE differentiates into the ExEn that composes the parietal endoderm, which contributes to the primary yolk sac, and the visceral endoderm, which overlies the epiblast [1,2]. In contrast, the second of the endoderm lineages, the DE arises from the primitive streak (PS), which is called the mesendoderm [3]. The DE has the ability to differentiate into the hepatic and pancreatic tissue [4].

The establishment of human embryonic stem cells (ESCs) [5] and human induced pluripotent stem cells (iPSCs) [6,7] has opened up new opportunities for basic research and regenerative medicine. To exploit the potential of human ESCs and iPSCs, it is necessary to understand the mechanisms of their differentiation. Although growth factor-mediated ExEn or DE differentiation is widely performed, it leads to a heterogeneous population [8,9,10,11]. Several studies have utilized not only growth factors but also modulation of transcription factors to control downstream signaling cascades [10,12,13]. Sox17, an Sry-related HMG box transcription factor, is required for development of both the ExEn and DE. In mice, during ExEn and DE development, Sox17 expression is first observed in the PrE and in the anterior PS, respectively [14]. Previous study showed that stable Sox17 overexpression promotes ExEn differentiation from mouse ESCs [12]. On the other hand, another previous study has demonstrated that DE progenitors can be established from human ESCs by stable expression of SOX17 [10]. The mechanism of these discrepancies which occurs in SOX17 transduction still remains unknown. Also, the role of SOX17 in human ExEn differentiation still remains unknown. Therefore, it is quite difficult to promote directive differentiation into either ExEn or DE cells by SOX17 transduction.

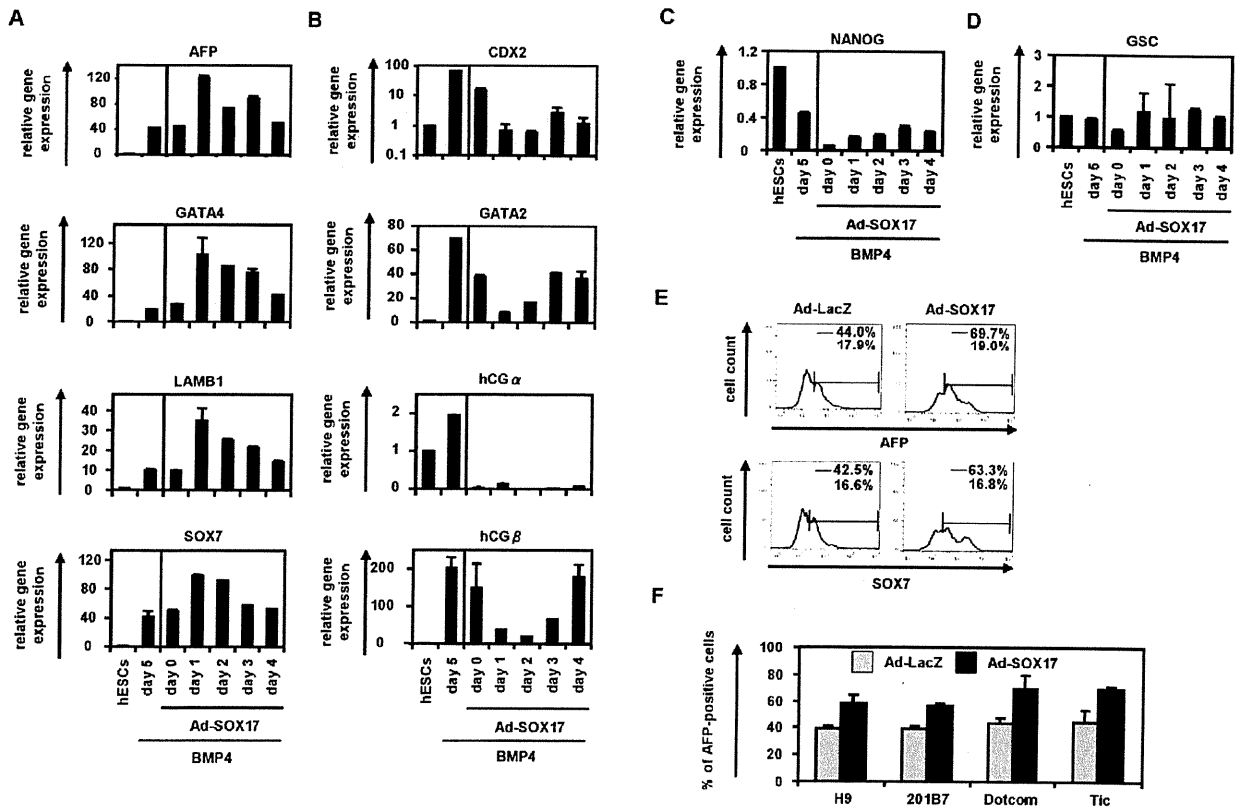

Figure 1. Efficient ExEn differentiation from human ESC- and iPSC-derived PrE cells by SOX17 transduction. (A–D) Undifferentiated human ESCs (H9) and BMP4-induced human ESC-derived cells, which were cultured with the medium containing BMP4 (20 ng/ml) for 0, 1, 2, 3, and 4 days, were transduced with 3,000 VP/cell of Ad-SOX17 for 1.5 h. Ad-SOX17-transduced cells were cultured with 20 ng/ml of BMP4, and then the gene expression levels of *(A)* the ExEn markers (AFP, GATA4, LAMB1, and SOX7), (B) the trophectoderm markers (CDX2, GATA2, hCGα, and hCGβ), (C) the pluripotent marker (NANOG), and (D) the DE marker (GSC) were examined by real-time RT-PCR on day 5 of differentiation. The horizontal axis represents the day on which the cells were transduced with Ad-SOX17. The expression levels of undifferentiated human ESCs on day 0 were defined 1.0. (E) On day 1, human ESC-derived PrE cells, which were cultured with the medium containing BMP4 for 1 day, were transduced with Ad-LacZ or Ad-SOX17 and cultured until day 5. The ExEn cells were subjected to immunostaining with anti-AFP or anti-SOX7 antibodies, and then analyzed by flow cytometry. (F) After Ad-LacZ or Ad-SOX17 transduction, the efficacies of ExEn differentiation from the human ES cell line (H9) and the three human iPS cell lines (201B7, Dotcom, and Tic) were compared on day 5 of differentiation. All data are represented as the means±SD ($n=3$).
doi:10.1371/journal.pone.0021780.g001

In this study, we utilized SOX17 as a stage-specific regulator of ExEn and DE differentiation from human ESCs and iPSCs. The human ESC- and iPSC-derived cells were transduced with SOX17-expressing adenovirus vector (Ad-SOX17), and the resulting phenotypes were assessed for their ability to differentiate into ExEn and DE cells *in vitro*. In addition, we examined whether SOX17-transduced cells have the ability to differentiate into the hepatic lineage. The results showed that stage-specific overexpression of the SOX17 transcription factor promotes directive differentiation into either ExEn or DE cells.

Results

The induction of human ESC-derived PrE cells and human ESC-derived mesendoderm cells

To determine the appropriate stage for SOX17 transduction, ExEn or DE cells were differentiated from human ESCs by a conventional method using BMP4 (20 ng/ml) or Activin A (100 ng/ml), respectively (Figures S1 and S2). Experiments for bidirectional differentiation using BMP4 and Activin A indicated that PrE cells were obtained on day 1 (Figure S1) and mesendoderm cells were obtained on day 3 (Figure S2). We expected that stage-specific SOX17 transduction into PrE cells or mesendoderm cells could promote ExEn or DE differentiation, because the time period of intiation of SOX17 expression was correlated with the time period of formation of PrE cells (day 1) (Figure S1C) and mesendoderm cells (day 3) (Figure S2C), respectively.

PrE stage-specific SOX17 overexpression promotes directive ExEn differentiation from human ESCs

To examine the effect of forced and transient expression of SOX17 on the differentiation of human ESC- and iPSC-derived cells, we used a fiber-modified adenovirus (Ad) vector containing the EF-1α promoter and a stretch of lysine residues (KKKKKKK, K7) peptides in the C-terminal region of the fiber knob. The K7 peptide targets heparan sulfates on the cellular surface, and the fiber-modified Ad vector containing the K7 peptides has been shown to be efficient for transduction into many kinds of cells [15,16].

Because the time period of initiation of SOX17 expression was correlated with the time period of formation of PrE cells (day 1) (Figure S1), we expected that stage-specific SOX17 transduction

into PrE cells would promote ExEn differentiation. Therefore, we examined the stage-specific role of SOX17 in ExEn differentiation. Ad-SOX17 transduction was performed in human ESCs treated with BMP4 for 0, 1, 2, 3, or 4 days, and the Ad-SOX17-transduced cells were cultured with medium containing BMP4 until day 5 (Figures 1A–1D). We confirmed the expression of exogenous SOX17 in the human ESC-derived mesendoderm cells transduced with Ad-SOX17 (Figure S3). Since BMP4 is known for its capability to induce both ExEn and trophectoderm [8,9], we analyzed not only the expression levels of ExEn markers but also those of trophectoderm markers by real-time RT-PCR after 5 days of differentiation (Figures 1A and 1B). The transduction of Ad-SOX17 on day 1 led to the highest expression levels of ExEn markers, alpha-fetoprotein (AFP), GATA4, laminin B1 (LAMB1), and SOX7 [17,18,19]. In contrast, the expression levels of the trophectoderm markers CDX2, GATA2, hCGα (human chorionic gonadotropin), and hCGβ [20] were down-regulated in Ad-SOX17-transduced cells as compared with non-transduced cells (Figure 1B). The expression levels of the pluripotent marker NANOG and DE marker GSC were not increased by SOX17 transduction (Figures 1C and 1D). We confirmed that there were no differences between non-transduced cells and Ad-LacZ-transduced cells in gene expression levels of all the markers investigated in Figures 1A–1D (data not shown). Therefore, we concluded that ExEn cells were efficiently induced from Ad-SOX17-transduced PrE cells.

The effects of SOX17 transduction on the ExEn differentiation from human ESC-derived PrE cells were also assessed by quantifying AFP- or SOX7-positive ExEn cells. The percentage of AFP- or SOX7-positive cells was significantly increased in Ad-SOX17-transduced cells (69.7% and 63.3%, respectively) (Figure 1E). Similar results were observed in the human iPS cell lines (201B7, Dotcom, and Tic) (Figure 1F). These findings indicated that stage-specific SOX17 overexpression in human ESC-derived PrE cells enhances ExEn differentiation.

Mesendoderm stage-specific SOX17 overexpression promotes directive DE differentiation from human ESCs

To examine the effects of transient SOX17 overexpression on DE differentiation from human ESCs, we optimized the timing of the Ad-SOX17 transduction. Ad-SOX17 transduction was performed in human ESCs treated with Activin A (100 ng/ml) for 0, 1, 2, 3, or 4 days, and the Ad-SOX17-transduced cells were cultured with medium containing Activin A (100 ng/ml) until day 5 (Figures 2A–2C). Using a fiber-modified Ad vector, both undifferentiated human ESCs and Activin A-induced human ESC-derived cells were efficiently transduced (Figure S4). The transduction of SOX17 on day 3 led to the highest expression levels of the DE markers FOXA2 [21], GSC [22], GATA4 [17], and HEX [23] (Figure 2A). In contrast to the DE markers, the expression levels of the pluripotent marker NANOG [24] were down-regulated in Ad-SOX17-transduced cells as compared with non-transduced cells (Figure 2B). The expression levels of the ExEn marker SOX7 [14] were up-regulated, when Ad-SOX17 transduction was performed into human ESCs treated with Activin A (100 ng/ml) for 0, 1, or 2 days (Figure 2C). On the other hand, the expression levels of the ExEn marker SOX7 were significantly down-regulated, when Ad-SOX17 transduction was performed into human ESCs treated with Activin A (100 ng/ml) for 3 or 4 days, indicating that SOX17 overexpression prior to mesendoderm formation (day 0, 1, and 2) promoted not only DE differentiation but also ExEn differentiation. Similar results were obtained with the human iPS cell line (Tic) (Figure S5). Although the expression levels of the mesoderm marker FLK1 [25] did not exhibit any change when Ad-SOX17 transduction was performed into human ESCs treated with Activin A (100 ng/ml) for 0, 1, or 2 days (Figure 2D), their expression levels were significantly down-regulated when Ad-SOX17 transduction was performed into human ESCs treated with Activin A (100 ng/ml) for 3 or 4 days. These results suggest that SOX17 overexpression promotes directive differentiation from mesendoderm cells into the DE cells, but not into mesoderm cells. We also confirmed that Ad-vector mediated gene expression in the human ESC-derived mesendoderm cells (day 3) continued until day 6 and disappeared on day 10 (Figure S6). SOX17 transduction in the human ESC-derived cells on day 3 and 4 had no effect on cell viability, while that in the cells on day 0, 1, and 2 resulted in severely impaired cell viability (Figure S7), probably because SOX17 transduction directed the cells on day 0, 1, and 2 to differentiate into ExEn cells but the medium containing Activin A (100 ng/ml) was inappropriate for ExEn cells. We confirmed that there were no differences between non-transduced cells and Ad-LacZ-transduced cells in gene expression levels of all the markers investigated in Figures 2A–2D (data not shown). These results indicated that stage-specific SOX17 overexpression in human ESC-derived mesendoderm cells is essential for promoting efficient DE differentiation.

It has been previously reported that human ESC-derived mesendoderm cells and DE cells became CXCR4-positive (>80%) by culturing human ESCs with Activin A (100 ng/ml) [26]. However, Activin A is not sufficient for homogenous differentiation of c-Kit/CXCR4-double-positive DE cells [10,11] or HEX-positive anterior DE cells [23]. Seguin et al. and Morrison et al. reported that the differentiation efficiency of c-Kit/CXCR4-double-positive DE cells was approximately 30% in the absence of stable Sox17 expression and that of HEX-positive anterior DE cells was only about 10% [10,23]. Therefore, we next examined whether Ad-SOX17 transduction improves the differentiation efficiency of c-Kit/CXCR4-double-positive DE cells and HEX-positive anterior DE cells. Human ESC-derived mesendoderm cells were transduced with Ad-SOX17, and the number of CXCR4/c-Kit-double-positive cells was analyzed by using a flow cytometer. The percentage of CXCR4/c-Kit-double-positive cells was significantly increased in Ad-SOX17-transduced cells (67.7%), while that in Ad-LacZ-transduced cells was only 22% (Figure 2E). The percentage of HEX-positive cells was also significantly increased in Ad-SOX17-transduced cells (53.7%), while that in Ad-LacZ-transduced cells was approximately 11% (Figure 2F). Similar results were also observed in the three human iPS cell lines (201B7, Dotcom, and Tic) (Figure 2G). These findings indicated that stage-specific SOX17 overexpression in human ESC-derived mesendoderm cells promotes efficient differentiation of DE cells.

Ad-SOX17-transduced cells tend to differentiate into the hepatic lineage

To investigate whether Ad-SOX17-transduced cells have the ability to differentiate into hepatoblasts and hepatocyte-like cells, Ad-SOX17-transduced cells were differentiated according to our previously described method [13]. Our previous report demonstrated that transient HEX transduction efficiently generates hepatoblasts from human ESC- and iPSC-derived DE cells. The hepatic differentiation protocol used in this study is illustrated in Figure 3A. After the hepatic differentiation, the morphology of human ESCs transduced with Ad-SOX17 followed by Ad-HEX was gradually changed into a hepatocyte morphology: polygonal in shape with distinct round nuclei by day 18 (Figure 3B). We also

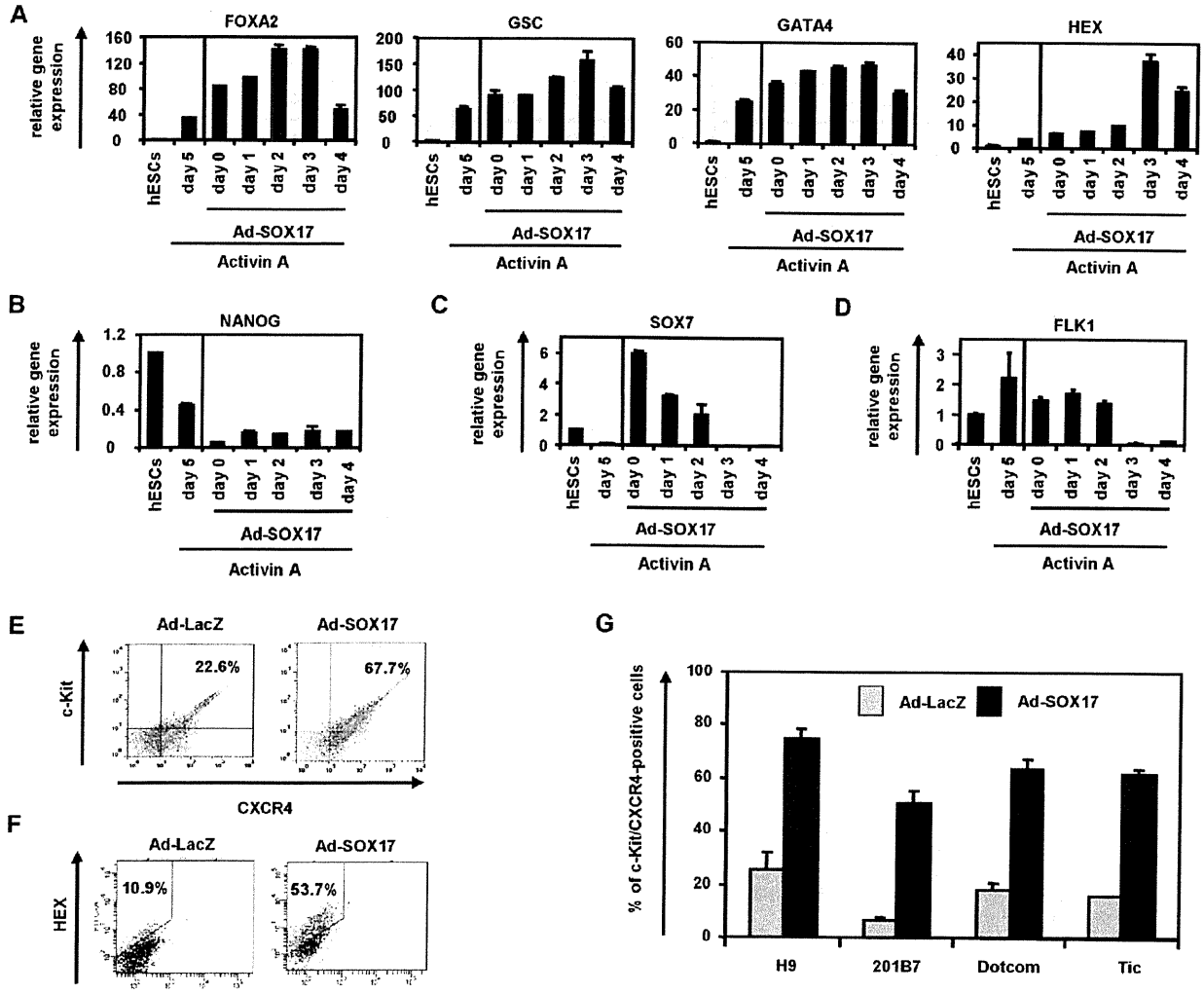

Figure 2. Efficient DE differentiation from human ESC- and iPSC-derived mesendoderm cells by SOX17 transduction. (A–D) Undifferentiated human ESCs (H9) and Activin A-induced human ESC-derived cells, which were cultured with the medium containing Activin A (100 ng/ml) for 0, 1, 2, 3, and 4 days, were transduced with 3,000 VP/cell of Ad-SOX17 for 1.5 h. Ad-SOX17-transduced cells were cultured with 100 ng/ml of Activin A, and the gene expression levels of (A) the DE markers (FOXA2, GSC, and GATA4) and anterior DE marker (HEX), (B) the pluripotent marker (NANOG), (C) the ExEn marker (SOX7), and (D) the mesoderm marker (FLK1) were examined by real-time RT-PCR on day 5 of differentiation. The horizontal axis represents the day on which the cells were transduced with Ad-SOX17. The expression levels of human ESCs on day 0 were defined 1.0. (E, F) After human ESCs were cultured with 100 ng/ml of Activin A for 3 days, human ESC-derived mesendoderm cells were transduced with Ad-LacZ or Ad-SOX17 and cultured until day 5. Ad-LacZ- or Ad-SOX17-transduced DE cells were subjected to immunostaining with anti-c-Kit, anti-CXCR4 (E) and anti-HEX antibodies (F) and then analyzed by flow cytometry. (G) After Ad-LacZ or Ad-SOX17 transduction, the DE differentiation efficacies of the human ES cell line (H9) and three human iPS cell lines (201B7, Dotcom, and Tic) were compared at day 5 of differentiation. All data are represented as the means±SD ($n = 3$).
doi:10.1371/journal.pone.0021780.g002

examined hepatic gene and protein expression levels on day18 of differentiation. For this purpose, we used a human ES cell line (H9) and three human iPS cell lines (201B7, Dotcom, Tic). On day 18 of differentiation, the gene and protein expression analysis showed up-regulation of the hepatic markers albumin (ALB) [27], cytochrome P450 2D6 (CYP2D6), CYP3A4, and CYP7A1 [28] mRNA and ALB, CYP2D6, CYP3A4, CYP7A1, and cytokeratin (CK)18 proteins in both Ad-SOX17- and Ad-HEX-transduced cells transduced cells as compared with both Ad-LacZ- and Ad-HEX-transduced cells (Figures 4A and 4B). These results indicated that Ad-SOX17-transduced cells were more committed to the hepatic lineage than non-transduced cells.

Discussion

The directed differentiation from human ESCs and iPSCs is a useful model system for studying mammalian development as well as a powerful tool for regenerative medicine [29]. In the present study, we elucidated the bidirectional role of SOX17 on either ExEn or DE differentiation from human ESCs and iPSCs. We initially confirmed that initiation of SOX17 expression was consistent with the time period of PrE or mesendoderm cells formation (Figures S1 and S2). We speculated that stage-specific transient SOX17 transduction in PrE or mesendoderm could enhance ExEn or DE differentiation from human ESCs and iPSCs, respectively.

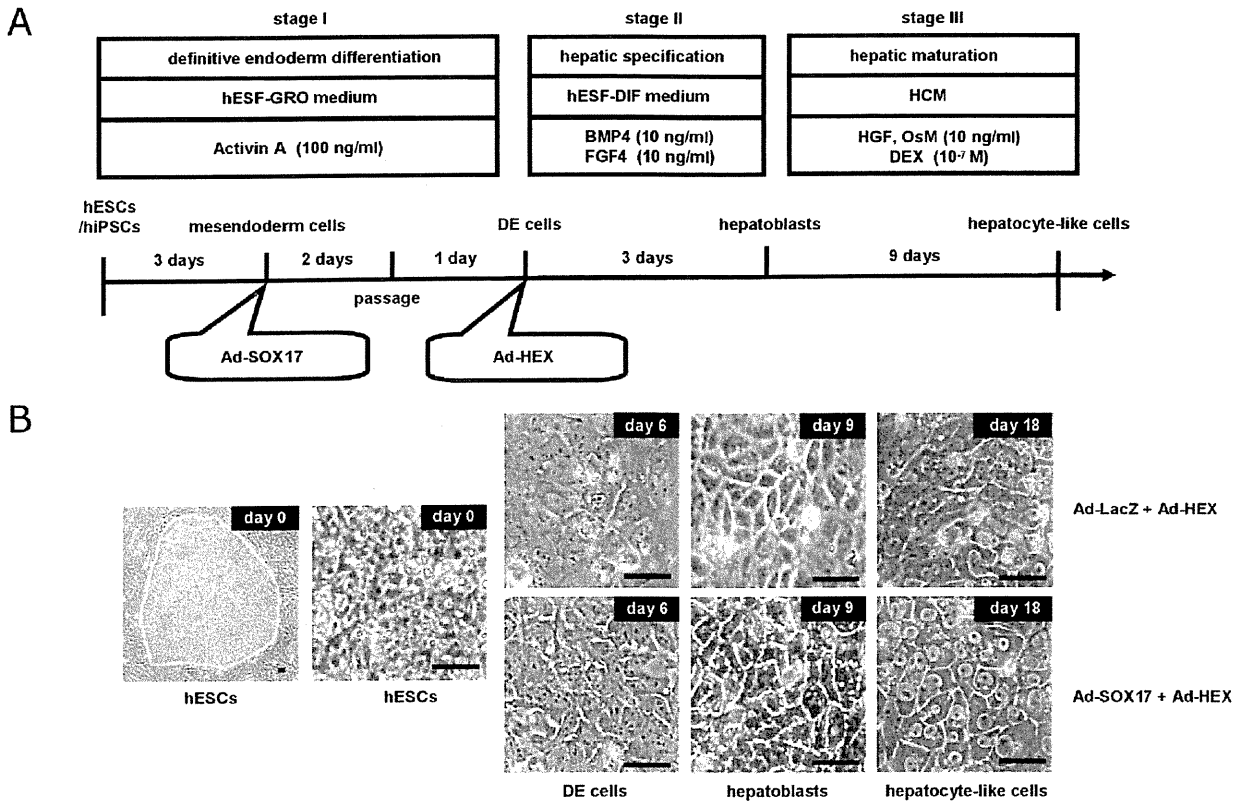

Figure 3. Hepatic Differentiation of Human ESC- and iPSC-Derived DE Cells Transduced with Ad-HEX. (A) The procedure for differentiation of human ESCs and iPSCs into hepatoblasts and hepatocyte-like cells is presented schematically. Both hESF-GRO and hESF-DIF medium were supplemented with 5 factors and 0.5 mg/ml fatty acid-free BSA, as described in the Materials and Methods section. (B) Sequential morphological changes (day 0–18) of human ESCs (H9) differentiated into hepatocyte-like cells via the DE cells and the hepatoblasts are shown. The scale bar represents 50 μm.
doi:10.1371/journal.pone.0021780.g003

SOX17 transduction at the pluripotent stage promoted random differentiation giving heterogeneous populations containing both ExEn and DE cells were obtained (Figures 2A–2C). Qu et al. reported that SOX17 promotes random differentiation of mouse ESCs into PrE cells and DE cells *in vitro* [30], which is in consistent with the present study. Previously, Niakan et al. and Seguin et al. respectively demonstrated that ESCs could promote either ExEn or DE differentiation by stable SOX17 expression, respectively [10,12]. Although these discrepancies might be attributable to differences in the species used in the experiments (i.e., human versus mice), SOX17 might have distinct functions according to the appropriate differentiation stage. To elucidate these discrepancies, we examined the stage-specific roles of SOX17 in the present study, and found that human ESCs and iPSCs could differentiate into either ExEn or DE cells when SOX17 was overexpressed at the PrE or mesendoderm stage, respectively, but not when it was overexpressed at the pluripotent stage (Figures 1 and 2). This is because endogenous SOX17 is strongly expressed in the PrE and primitive streak tissues but only slightly expressed in the inner cell mass, our system might adequately reflect the early embryogenesis [14,31].

In ExEn differentiation from human ESCs, stage-specific SOX17 overexpression in human ESC-derived PrE cells promoted efficient ExEn differentiation and repressed trophectoderm differentiation (Figures 1A and 1B), although SOX17 transduction at the pluripotent stage did not induce the efficient differentiation of ExEn cells. In our protocol, the stage-specific overexpression of SOX17 could elevate the efficacy of AFP-positive or SOX7-positive ExEn differentiation from human ESCs and iPSCs. The reason for the efficient ExEn differentiation by SOX17 transduction might be due to the fact that SOX17 lies downstream from GATA6 and directly regulates the expression of GATA4 and GATA6 [12]. Although it was previously been reported that Sox17 plays a substantial role in late-stage differentiation of ExEn cells *in vitro* [32], those reports utilized embryoid body formation, in which other types of cells, including endoderm, mesoderm, and ectoderm cells, might have influences on cellular differentiation. The present study showed the role of SOX17 in a homogeneous differentiation system by utilizing a mono-layer culture system.

In DE differentiation from human ESCs, we found that DE cells were efficiently differentiated from the human ESC-derived mesendoderm cells by stage-specific SOX17 overexpression (Figure 2). Therefore, we concluded that SOX17 plays a significant role in the differentiation of mesendoderm cells to DE cells. Although SOX17 overexpression before the formation of mesendoderm cells did not affect mesoderm differentiation, SOX17 transduction at the mesendoderm stage selectively promoted DE differentiation and repressed mesoderm differentiation (Figures 2A and 2D). These results show that SOX17 plays a crucial role in decision of DE differentiation from mesendoderm cells, as previous studies suggested [33,34]. Interestingly, SOX17 transduction at the pluripotent stage promoted not only DE

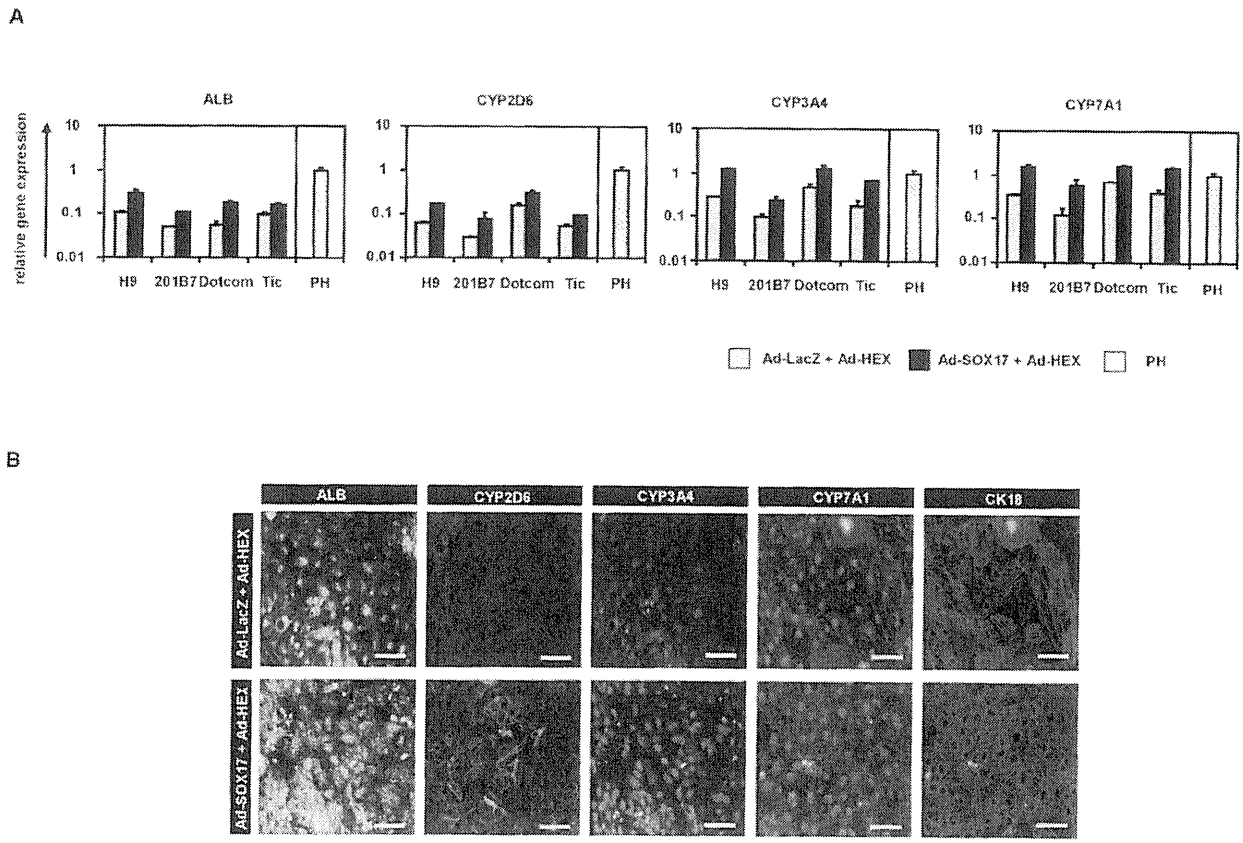

Figure 4. Characterization of hepatocyte-like cells from human ESC- and iPSC-derived DE cells. (A) The Ad-LacZ-transduced cells and Ad-SOX17-transduced cells were transduced with 3,000 VP/cell of Ad-HEX for 1.5 h on day 6. On day 18 of differentiation, the levels of expression of the hepatocyte markers (ALB, CYP2D6, CYP3A4, and CYP7A1) were examined by real-time RT-PCR in human ESC (H9)-derived hepatocyte-like cells and human iPSC (201B7, Dotcom, or Tic)-derived hepatocyte-like cells. The gene expression profiles of cells transduced with both Ad-SOX17 and Ad-HEX (black bar) were compared with those of cells transduced with both Ad-LacZ and Ad-HEX (gray bar). The expression level of primary human hepatocytes (PH, hatched bar), which were cultured 48 h after plating the cells, were defined as 1.0. All data are represented as the means±SD ($n = 3$). (B) The expression of the hepatocyte markers ALB (green), CYP2D6 (red), CYP3A4 (red), CYP7A1 (red), and CK18 (green) was also examined by immunohistochemistry on day 18 of differentiation. Nuclei were counterstained with DAPI (blue). The scale bar represents 50 μm.
doi:10.1371/journal.pone.0021780.g004

differentiation but also ExEn differentiation even in the presence of Activin A (Figures 2A and 2C), demonstrating that transduction at an inappropriate stage of differentiation prevents directed differentiation. These results suggest that stage-specific SOX17 transduction mimicking the gene expression pattern in embryogenesis could selectively promote DE differentiation.

Another important finding about DE differentiation is that the protocol in the present study was sufficient for nearly homogeneous DE and anterior DE differentiation by mesendoderm stage-specific SOX17 overexpression; the differentiation efficacies of c-Kit/CXCR4-double-positive DE cells and HEX-positive anterior DE cells were approximately 70% and 54%, respectively (Figures 2E and 2F). The conventional differentiation protocols without gene transfer were not sufficient for homogenous DE and anterior DE differentiation; the differentiation efficacies of DE and anterior DE were approximately 30% and 10%, respectively [10,11,23]. One of the reasons for the efficient DE differentiation by SOX17 transduction might be the activation of the FOXA2 gene which could regulate many endoderm-associated genes [35]. Moreover, SOX17-transduced cells were more committed to the hepatic lineage (Figure 4). This might be because the number of HEX-positive anterior DE cell populations was increased by SOX17 transduction. Recent studies have shown that the conditional expression of Sox17 in the pancreas at E12.5, when it is not normally expressed, is sufficient to promote biliary differentiation at the expense of endocrine cells [36]. Therefore, we reconfirmed that our protocol in which SOX17 was transiently transduced at the appropriate stage of differentiation was useful for DE and hepatic differentiation from human ESCs and iPSCs.

Using human iPSCs as well as human ESCs, we confirmed that stage-specific overexpression of SOX17 could promote directive differentiation of either ExEn or DE cells (Figures 1F, 2G, and 4A). Interestingly, a difference of DE and hepatic differentiation efficacy among human iPS cell lines was observed (Figures 1F and 2G). Therefore, it would be necessary to select a human iPS cell line that is suitable for hepatic differentiation in the case of medical applications, such as liver transplantation.

To control cellular differentiation mimicking embryogenesis, we employed Ad vectors, which are one of the most efficient transient gene delivery vehicles and have been widely used in both experimental studies and clinical trials [37]. Recently, we have also demonstrated that ectopic HEX expression by Ad vectors in human ESC-derived DE cells markedly enhances the hepatic differentiation [13]. Thus, Ad vector-mediated transient gene

transfer should be a powerful tool for regulating cellular differentiation.

In summary, the findings presented here demonstrate a stage-specific role of SOX17 in the ExEn and DE differentiation from human ESCs and iPSCs (Figure S8). Although previous reports showed that SOX17 overexpression in ESCs leads to differentiation of either ExEn or DE cells, we established a novel method to promote directive differentiation by SOX17 transduction. Because we utilized a stage-specific overexpression system, our findings provide further evidence that the lineage commitment in this method seems to reflects what is observed in embryonic development. In the present study, both human ESCs and iPSCs (3 lines) were used and all cell lines showed efficient ExEn or DE differentiation, indicating that our novel protocol is a powerful tool for efficient and cell line-independent endoderm differentiation. Moreover, the establishing methods for efficient hepatic differentiation by sequential SOX17 and HEX transduction would be useful for *in vitro* applications such as screening of pharmacological compounds as well as for regenerative therapy.

Materials and Methods

In vitro Differentiation

Before the initiation of cellular differentiation, the medium of human ESCs and iPSCs was exchanged for a defined serum-free medium hESF9 [38] and cultured as we previously reported. hESF9 consists of hESF-GRO medium (Cell Science & Technology Institute) supplemented with 5 factors (10 μg/ml human recombinant insulin, 5 μg/ml human apotransferrin, 10 μM 2-mercaptoethanol, 10 μM ethanolamine, and 10 μM sodium selenite), oleic acid conjugated with fatty acid free bovine albumin, 10 ng/ml FGF2, and 100 ng/ml heparin (all from Sigma).

To induce, ExEn cells, human ESCs and iPSCs were cultured for 5 days on a gelatin-coated plate in mouse embryonic conditioned-medium supplemented with 20 ng/ml BMP4 (R&D system) and 1% FCS (GIBCO-BRL).

The differentiation protocol for induction of DE cells, hepatoblasts, and hepatocyte-like cells was based on our previous report with some modifications [13]. Briefly, in DE differentiation, human ESCs and iPSCs were cultured for 5 days on a Matrigel (BD)-coated plate in hESF-DIF medium (Cell Science & Technology Institute) supplemented with the above-described 5 factors, 0.5 mg/ml BSA, and 100 ng/ml Activin A (R&D Systems). For induction of hepatoblasts, the DE cells were transduced with 3,000 VP/cell of Ad-HEX for 1.5 h and cultured in hESF-DIF (Cell Science & Technology Institute) medium supplemented with the above-described 5 factors, 0.5 mg/ml BSA, 10 ng/ml bone morphology protein 4 (BMP4) (R&D Systems), and 10 ng/ml FGF4 (R&D systems). In hepatic differentiation, the cells were cultured in hepatocyte culture medium (HCM) supplemented with SingleQuots (Lonza), 10 ng/ml hepatocyte growth factor (HGF) (R&D Systems), 10 ng/ml Oncostatin M (OsM) (R&D Systems), and 10^{-7} M dexamethasone (DEX) (Sigma).

Human ESC and iPSC Culture

A human ES cell line, H9 (WiCell Research Institute), was maintained on a feeder layer of mitomycin C-treated mouse embryonic fibroblasts (Millipore) with Repro Stem (Repro CELL), supplemented with 5 ng/ml fibroblast growth factor 2 (FGF2) (Sigma). Human ESCs were dissociated with 0.1 mg/ml dispase (Roche Diagnostics) into small clumps, and subcultured every 4 or 5 days. Two human iPS cell lines generated from the human embryonic lung fibroblast cell line MCR5 were provided from the JCRB Cell Bank (Tic, JCRB Number: JCRB1331; and Dotcom, JCRB Number: JCRB1327) [39,40]. These human iPS cell lines were maintained on a feeder layer of mitomycin C-treated mouse embryonic fibroblasts with iPSellon (Cardio), supplemented with 10 ng /ml FGF2. Another human iPS cell line, 201B7, generated from human dermal fibroblasts (HDF) was kindly provided by Dr. S. Yamanaka (Kyoto University) [6]. The human iPS cell line 201B7 was maintained on a feeder layer of mitomycin C-treated mouse embryonic fibroblasts with Repro Stem (Repro CELL), supplemented with 5 ng/ml FGF2 (Sigma). Human iPSCs were dissociated with 0.1 mg/ml dispase (Roche Diagnostics) into small clumps, and subcultured every 5 or 6 days.

Adenovirus (Ad) Vectors

Ad vectors were constructed by an improved *in vitro* ligation method [41,42]. The human SOX17 gene (accession number NM_022454) was amplified by PCR using primers designed to incorporate the 5′ BamHI and 3′ XbaI restriction enzyme sites: Fwd 5′-gcagggatccagcgccatgagcagcccgg-3′ and Rev 5′-cttctaga-gatcagggacctgtcacacgtc-3′. The human SOX17 gene was inserted into pcDNA3 (Invitrogen), resulting in pcDNA-SOX17, and then the human SOX17 gene was inserted into pHMEF5 [15], which contains the human EF-1α promoter, resulting in pHMEF-SOX17. The pHMEF-SOX17 was digested with I-CeuI/PI-SceI and ligated into I-CeuI/PI-SceI-digested pAdHM41-K7 [16], resulting in pAd-SOX17. The human elongation factor-1α (EF-1α) promoter-driven LacZ- or HEX-expressing Ad vectors, Ad-LacZ or Ad-HEX, were constructed previously. [13,43]. Ad-SOX17, Ad-HEX, and Ad-LacZ, which contain a stretch of lysine residue (K7) peptides in the C-terminal region of the fiber knob for more efficient transduction of human ESCs, iPSCs, and DE cells, were generated and purified as described previously [13,15,43]. The vector particle (VP) titer was determined by using a spectrophotometric method [44].

Flow Cytometry

Single-cell suspensions of human ESCs, iPSCs, and their derivatives were fixed with methanol at 4°C for 20 min, then incubated with the primary antibody, followed by the secondary antibody. Flow cytometry analysis was performed using a FACS LSR Fortessa flow cytometer (Becton Dickinson).

RNA Isolation and Reverse Transcription-Polymerase Chain Reaction (RT-PCR)

Total RNA was isolated from human ESCs, iPSCs, and their derivatives using ISOGENE (Nippon Gene) according to the manufacture's instructions. Primary human hepatocytes were purchased from CellzDirect. cDNA was synthesized using 500 ng of total RNA with a Superscript VILO cDNA synthesis kit (Invitrogen). Real-time RT-PCR was performed with Taqman gene expression assays (Applied Biosystems) or SYBR Premix Ex Taq (TaKaRa) using an ABI PRISM 7000 Sequence Detector (Applied Biosystems). Relative quantification was performed against a standard curve and the values were normalized against the input determined for the housekeeping gene, glyceraldehyde 3-phosphate dehydrogenase (GAPDH). The primer sequences used in this study are described in Table S1.

Immunohistochemistry

The cells were fixed with methanol or 4% PFA. After blocking with PBS containing 2% BSA and 0.2% Triton X-100 (Sigma), the cells were incubated with primary antibody at 4°C for 16 h, followed by incubation with a secondary antibody that was labeled

with Alexa Fluor 488 or Alexa Fluor 594 (Invitrogen) at room temperature for 1 h. All the antibodies are listed in Table S2.

Crystal Violet Staining

The human ESC-derived cells that had adhered to the wells were stained with 200 μl of 0.3% crystal violet solution at room temperature for 15 min. Excess crystal violet was then removed and the wells were washed three times. Fixed crystal violet was solubilized in 200 μl of 100% ethanol at room temperature for 15 min. Cell viability was estimated by measuring the absorbance at 595 nm of each well using a microtiter plate reader (Sunrise, Tecan).

LacZ Assay

The human ESC- and iPSC-derived cells were transduced with Ad-LacZ at 3,000 VP/cell for 1.5 h. After culturing for the indicated number of days, 5-bromo-4-chloro-3-indolyl β-D-galactopyranoside (X-Gal) staining was performed as described previously [15].

Supporting Information

Table S1 List of Taqman probes and primers used in this study.
(DOC)

Table S2 List of antibodies used in this study.
(DOC)

Figure S1 PrE cells formation from human ESCs on day 1 of differentiation. (A) The procedure for differentiation of human ESCs and iPSCs to ExEn cells by treatment with BMP4 (20 ng/ml) is presented schematically. (B) Human ESCs (H9) were morphologically changed during ExEn differentiation; when human ESCs were cultured with the medium containing BMP4 (20 ng/ml) for 5 days, the cells began to show flattened epithelial morphology. The scale bar represents 50 μm. (C–E) The tTemporal protein expression analysis during ExEn differentiation was performed by immunohistochemistry. The PrE markers COUP-TF1 [21] (red), SOX17 [14] (red), and SOX7 [14] (red) were detected on day 1. In contrast to the PS markers, the expression of the DE marker GSC [22] (red) was not detected and the level of the pluripotent marker NANOG (green) declined between day 0 and day 1. Nuclei were counterstained with DAPI (blue). The scale bar represents 50 μm.
(PDF)

Figure S2 Mesendoderm cells formation from human ESCs on day 3 of differentiation. (A) The procedure for differentiation of human ESCs and iPSCs to DE cells by treatment with Activin A (100 ng/ml) is presented schematically. hESF-GRO medium was supplemented with 5 factors and 0.5 mg/ml fatty acid free BSA, as described in the Materials and Methods. (B) Human ESCs (H9) were morphologically changed during DE differentiation; when human ESCs were cultured with the medium containing Activin A (100 ng/ml) for 5 days, the morphology of the cells began to show visible cell-cell boundaries. The scale bar represents 50 μm. (C–E) The tTemporal protein expression analysis during DE differentiation was performed by immunohistochemistry. The anterior PS markers FOXA2 [21] (red), GSC [22] (red), and SOX17 [14] (red) were adequately detected on day 3. The PS marker T [45] (red) was detected until day 3. In contrast to the PS markers, the expression of the pluripotent marker NANOG [24] (green) declined between day 2 and day 3. Nuclei were counterstained with DAPI (blue). The scale bar represents 50 μm.
(PDF)

Figure S3 Overexpression of SOX17 mRNA in human ESC (H9)-derived PS cells by Ad-SOX17 transduction. Human ESC-derived PS cells (day 1) were transduced with 3,000VP/cell of Ad-SOX17 for 1.5 h. On day 3 of differentiation, real-time RT-PCR analysis of the SOX17 expression was performed in Ad-LacZ-transduced cells and Ad-SOX17-transduced cells. On the y axis, the expression levels of undifferentiated human ESCs on day 0 was were taken defined as 1.0. All data are represented as the means±SD ($n = 3$).
(PDF)

Figure S4 Efficient transduction in Activin A-induced human ESC (H9)-derived cells by using a fiber-modified Ad vector containing the EF-1α promoter. Undifferentiated human ESCs and Activin A-induced human ESC-derived cells, which were cultured with the medium containing Activin A (100 ng/ml) for 0, 1, 2, 3, and 4 days, were transduced with 3,000 vector particles (VP)/cell of Ad-LacZ for 1.5 h. The day after transduction, X-gal staining was performed. The scale bar represents 100 μm. Similar results were obtained in two independent experiments.
(PDF)

Figure S5 Optimization of the time period for Ad-SOX17 transduction to promote DE differentiation from human iPSCs (Tic). Undifferentiated human iPSCs and Activin A-induced human iPSC-derived cells, which were cultured with the medium containing Activin A (100 ng/ml) for 0, 1, 2, 3, and 4 days, were transduced with 3,000 VP/cell of Ad-SOX17 for 1.5 h. Ad-SOX17-transduced cells were cultured with Activin A (100 ng/ml) until day 5, and then real-time RT-PCR analysis was performed. The horizontal axis represents the day on which the cells were transduced with Ad-SOX17. On the y axis, the expression levels of undifferentiated cells on day 0 was were taken defined as 1.0. All data are represented as the means±SD ($n = 3$).
(PDF)

Figure S6 Time course of LacZ expression in human ESC (H9)-derived mesendoderm cells transduced with Ad-LacZ. The hHuman ESC-derived mesendoderm cells (day 3) were transduced with 3,000 VP/cell of Ad-LacZ for 1.5 h. On days 4, 5, 6, 8, and 10, X-gal staining was performed. Note that human ESC-derived cells were passaged on day 5. The scale bar represents 100 μm. Similar results were obtained in two independent experiments.
(PDF)

Figure S7 Optimization of the time period for Ad-SOX17 transduction into Activin A-induced human ESC (H9)-derived cells. Undifferentiated human ESCs and Activin A-induced hESC-derived cells, which were cultured with the medium containing Activin A (100 ng/ml) for 0, 1, 2, 3, and 4 days, were transduced with 3,000 VP/cell of Ad-LacZ or Ad-SOX17 for 1.5 h. Ad-SOX17-transduced cells were cultured with Activin A (100 ng/ml) until day 5, then the cell viability was evaluated with crystal violet staining. The horizontal axis represents the day on which the cells were transduced with Ad-SOX17. On the y axis, the level of non-transduced cells was taken defined as 1.0. All data are represented as the means±SD (n = 3).
(PDF)

Figure S8 Model of differentiation of human ESCs and iPSCs into ExEn and DE cells by stage-specific SOX17 transduction. The ExEn and DE differentiation process is divided into at least two stages. In the first stage, human ESCs differentiate into either PrE cells by treatment with BMP4 (20 ng/ml) or mesendoderm cells by treatment with Activin A (100 ng/

ml). In the second stage, SOX17 promotes the further differentiation of each precursor cell into ExEn and DE cells, respectively. We have demonstrated that the efficient differentiation of these two distinct endoderm lineages is accomplished by stage-specific SOX17 transduction.
(PDF)

Acknowledgments

We thank Hiroko Matsumura and Misae Nishijima for their excellent technical support. We thank Mr. David Bennett and Ms. Ong Tyng Tyng for critical reading of the manuscript.

Author Contributions

Conceived and designed the experiments: K. Takayama MI K. Kawabata MFK HM. Performed the experiments: K. Takayama MI K. Tashiro. Analyzed the data: K. Takayama MI K. Kawabata K. Tashiro K. Katayama FS HM. Contributed reagents/materials/analysis tools: K. Kawabata K. Katayama FS TH MFK HM. Wrote the paper: K. Takayama K. Kawabata HM.

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Efficient Generation of Hepatoblasts From Human ES Cells and iPS Cells by Transient Overexpression of Homeobox Gene *HEX*

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Human embryonic stem cells (ESCs) and induced pluripotent stem cells (iPSCs) have the potential to differentiate into all cell lineages, including hepatocytes, *in vitro*. Induced hepatocytes have a wide range of potential application in biomedical research, drug discovery, and the treatment of liver disease. However, the existing protocols for hepatic differentiation of PSCs are not very efficient. In this study, we developed an efficient method to induce hepatoblasts, which are progenitors of hepatocytes, from human ESCs and iPSCs by overexpression of the *HEX* gene, which is a homeotic gene and also essential for hepatic differentiation, using a HEX-expressing adenovirus (Ad) vector under serum/feeder cell-free chemically defined conditions. Ad-HEX-transduced cells expressed α-fetoprotein (AFP) at day 9 and then expressed albumin (ALB) at day 12. Furthermore, the Ad-HEX-transduced cells derived from human iPSCs also produced several cytochrome P450 (CYP) isozymes, and these P450 isozymes were capable of converting the substrates to metabolites and responding to the chemical stimulation. Our differentiation protocol using Ad vector-mediated transient HEX transduction under chemically defined conditions efficiently generates hepatoblasts from human ESCs and iPSCs. Thus, our methods would be useful for not only drug screening but also therapeutic applications.

Received 18 March 2010; accepted 13 October 2010; published online 23 November 2010. doi:10.1038/mt.2010.241

INTRODUCTION

Human embryonic stem cells (ESCs) and induced pluripotent stem cells (iPSCs) are able to replicate indefinitely and differentiate into most cell types of the body,[1–4] and thereby have the potential to provide an unlimited source of cells for a variety of applications.[5] Hepatocytes are useful cells for biomedical research, regenerative medicine, and drug discovery. They are particularly applicable to drug screenings, such as for the determination of metabolic and toxicological properties of drug compounds in *in vitro* models, because the liver is the main detoxification organ in the body.[6] For these applications, it is necessary to prepare a large number of functional hepatocytes from human ESCs and iPSCs. Many of the existing methods for cell differentiation of human ESCs and iPSCs into hepatocytes employ undefined, serum-containing medium and feeder cells.[7–9] Preparation of human ESC- and iPSC-derived hepatocytes for therapeutic applications and drug toxicity testing in humans should be done in nonxenogenic culture systems to avoid potential contamination with pathogens. Furthermore, the efficiency of the differentiation of the human ESCs and iPSCs into hepatocytes is not particularly high using these methods.[9–14]

In vertebrate development, the liver is derived from the primitive gut tube, which is formed by a flat sheet of cells called the definitive endoderm.[5,15] Shortly afterwards, the definitive endoderm is separated into endoderm derivatives containing the liver bud, the cells of which are referred to as hepatoblasts. The hepatoblasts have the potential to proliferate and differentiate into both hepatocytes and cholangiocytes. In the process of hepatic differentiation, the maturation is characterized by the expression of liver- and stage-specific genes. For example, α-fetoprotein (AFP) is an early hepatic marker, which is expressed in hepatoblasts in the liver bud until birth, and its expression is dramatically reduced after birth.[16] In contrast, albumin (ALB), which is the most abundant protein synthesized by hepatocytes, is initially expressed at lower levels in early fetal hepatocytes, but its expression level is increased as the hepatocytes mature, reaching a maximum in adult hepatocytes.[17] Furthermore, isoforms of cytochrome P450 (CYP) proteins also exhibit differential expression levels according to the developmental stages

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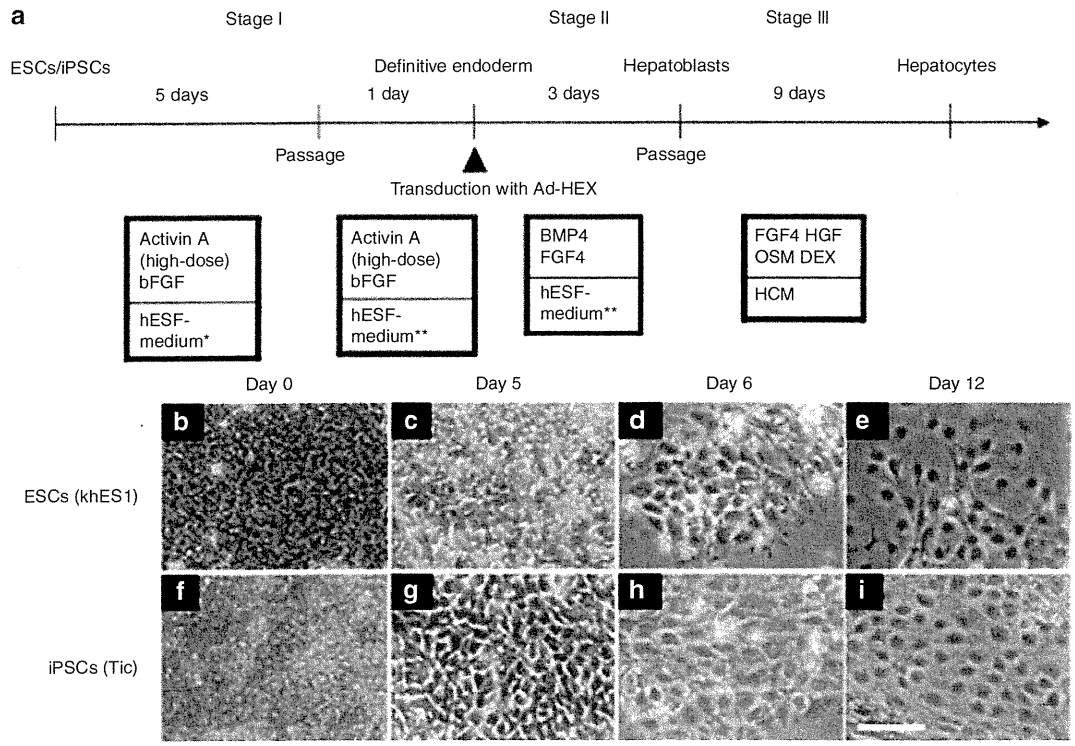

Figure 1 A strategy of differentiation of human embryonic stem cells (ESCs) and induced pluripotent stem cells (iPSCs) to hepatoblasts and hepatocytes. **(a)** Schematic representation illustrating the procedure for differentiation of human ESCs (khES1) and iPSCs (Tic) to hepatocytes. **(b–i)** Phase contrast microscopy showing sequential morphological changes (day 0–12) from **(b–e)** human ESCs (khES1) and **(f–i)** iPSCs (Tic) to hepatoblasts via the definitive endoderm. Bar = 50 µm. bFGF, basic fibroblast growth factor; BMP4, bone morphogenetic protein 4; DEX, dexamethasone; FGF4, fibroblast growth factor 4; HGF, hepatocyte growth factor; OSM, Oncostatin M; HCM, hepatocytes culture medium; *, hESF-GRO medium that was supplemented with 10 µg/ml human recombinant insulin, 5 µg/ml human apotransferrin, 10 µmol/l 2-mercaptoethanol, 10 µmol/l ethanolamine, 10 µmol/l sodium selenite, 0.5 mg/ml fatty acid free BSA; **, hESF-DIF medium that was supplemented with 10 µg/ml insulin, 5 µg/ml apotransferrin, 10 µmol/l 2-mercaptoethanol, 10 µmol/l ethanolamine, 10 µmol/l sodium selenite, 0.5 mg/ml BSA.

of the liver. Although most CYPs (including CYP3A4, CYP7A1, and CYP2D6) are only slightly expressed or not detected in the fetal liver tissue, the expression levels are dramatically increased after birth.[18]

For the development of hepatoblasts, numerous transcription factors are required, such as hematopoietically expressed homeobox (*HEX*), GATA-binding protein 6, prospero homeobox 1, and hepatocyte nuclear factor 4A.[15,19] Among them, *HEX* is suggested to function at the earliest stage of hepatic linage.[20] HEX is first expressed in the definitive endoderm and becomes restricted to the future hepatoblasts. Targeted deletion of the *HEX* gene in the mouse results in embryonic lethality and a dramatic loss of the fetal liver parenchyma.[19,21,22] The hepatic genes, including *ALB*, prospero homeobox1, and hepatocyte nuclear factor 4A, are transiently expressed in the definitive endoderm of *HEX*-null embryos, and further morphogenesis of the hepatoblasts does not occur.[23] In general, then, *HEX* is essential for the definitive endoderm to adopt a hepatic cell fate.

Adenovirus (Ad) vectors are one of the most efficient gene delivery vehicles and have been widely used in both experimental studies and clinical trials.[24] Ad vectors are attractive vehicles for gene transfer because they are easily constructed, can be prepared in high titers, and provide high transduction efficiency in both dividing and nondividing cells. We have developed efficient methods for Ad vector-mediated transient transduction into mouse ESCs and iPSCs.[25,26] We have also showed that the differentiations of mouse ESCs and iPSCs into adipocytes and osteoblasts were dramatically promoted by Ad vector-mediated peroxisome proliferator activated receptor γ and runt related transcription factor 2 transduction, respectively.[25,26]

In this study, we hypothesized that transient *HEX* transduction could efficiently induce hepatoblasts from human ESCs and iPSCs. A previous study demonstrated that *HEX* regulates the differentiation of hemangioblasts and endothelial cells from mouse ESCs,[27] whereas the role of *HEX* in the differentiation of hepatoblasts from human ESCs and iPSCs remains unknown. We found that differentiation of hepatoblasts from the human ESC- and iPSC-derived definitive endoderms, but not from undifferentiated human ESCs and iPSCs, could be facilitated by Ad vector-mediated transient transduction of a *HEX* gene. Furthermore, the Ad-HEX-transduced cells that were derived from human iPSCs were able to differentiate into functional hepatocytes *in vitro*. All the processes for cellular differentiation were performed under serum/feeder cell- free chemically defined conditions. Our culture systems and differentiation method based on Ad vector-mediated transient transduction under chemically defined conditions would provide a platform for drug screening as well as safe therapies.

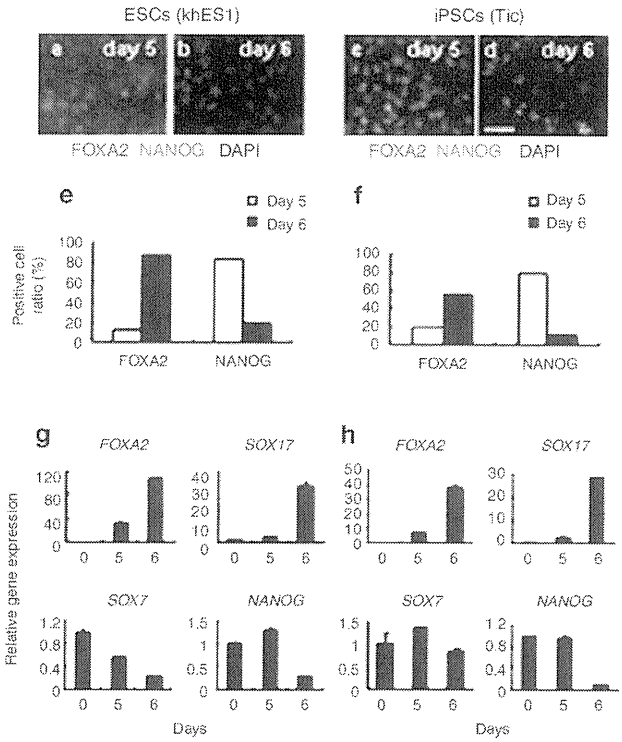

Figure 2 Characterization of the human ESC (khES1)- and iPSC (Tic)-derived definitive endoderms. (**a–d**) The immunofluorescent staining of the human ESC (khES1)- and iPSC (Tic)-derived differentiated cells before (**a** and **c**; day 5) and after passaging (**b** and **d**; day 6). The cells were immunostained with antibodies against FOXA2 and NANOG. Nuclei were stained with DAPI. (**e**,**f**) Semiquantitative analysis of the immunofluorescent staining in **a–d**. Data are presented as the mean of immunopositive cells counted in eight independent fields. (**g**,**h**) Real-time RT-PCR analysis of the level of definitive endoderm (*FOXA2* and *SOX17*), pluripotent (*NANOG*), and extra-embryonic endoderm (*SOX7*) gene expression at day 5 and 6. At day 5, the cells were passaged. Therefore, the data at day 5 and 6 show the levels of gene expression before (at day 5) or after the passage (at day 6). Data are presented as the mean ± SD from triplicate experiments. The graphs represent the relative gene expression level when the level of undifferentiated cells at day 0 was taken as 1. Bar = 50 μm. ESC, embryonic stem cells; iPSC, induced pluripotent stem cells.

RESULTS

Differentiation of human ESC- and iPSC-derived definitive endoderms

Our three-step differentiation protocol is illustrated in Figure 1a. After treatment with 50 ng/ml of Activin A (high-dose) and basic fibroblast growth factor (bFGF) for 5 days on a laminin-coated plate, morphologically, the human ESCs and iPSCs were gradually transformed from typical, defined, tight human ESC, and iPSC colonies (day 0) into less dense, flatter cells containing prominent nuclei (day 5), even though the majority of the cells had a morphology resembling that of undifferentiated cells (Figure 1b,c,f,g). FACS analysis showed that ~46% of human iPSC-derived differentiated cells expressed CXCR4 (expressed in the definitive endoderm but not the primitive endoderm) (**Supplementary Figure S1a**). Human ESC- and iPSC-derived differentiated cells were immunostained with the definitive endoderm marker, FOXA2 (**Figure 2a,c**). However, the majority of the cells expressed the pluripotent marker NANOG, indicating that undifferentiated cells remain in the induced cultures at day 5. After the cells were passaged with trypsin-EDTA and seeded on a laminin-coated plate a second time, the resultant cells were found to be more homogeneous and flatter at day 6 (**Figure 1d,h**). Semiquantitative analysis by counting immunopositive cells revealed that the number of FOXA2-positive cells was increased and, in turn, the number of NANOG-positive cells was decreased at day 6 after passaging (**Figure 2e,f**). Real-time reverse transcriptase (RT)-PCR analysis showed that the definitive endoderm markers *FOXA2* and *SOX17* mRNA were upregulated, whereas the pluripotent marker *NANOG* mRNA was downregulated at day 6 (**Figure 2g,h**). These results were consistent with the immunofluorescence results (**Figure 2a–d**). The expression levels of the mesoderm marker *FLK1* mRNA and ectoderm marker *PAX6* mRNA were downregulated or unchanged at day 6 (**Supplementary Figure S1b–e**). Importantly, the expression of *SOX7* mRNA (expressed in the extra-embryonic endoderm but not the definitive endoderm) was downregulated (**Figure 2g,h**). These results indicate that the definitive endoderm is induced or selected from human ESCs and iPSCs after passaging. We obtained the same results using another human iPSC line (**Supplementary Figure S2a–d**).

HEX induces hepatoblasts from the human ESC- and iPSC-derived definitive endoderms

To investigate whether forced expression of transcription factors could promote hepatic differentiation, the human ESC- and iPSC-derived definitive endoderms were transduced with Ad vectors. We used a fiber-modified Ad vector containing the elongation factor-1α promoter and a stretch of lysine residue (K7) peptides in the C-terminal region of the fiber knob to examine the transduction efficiency in the human ESC- and iPSC-derived definitive endoderms. The elongation factor-1α promoter was found to be highly active in human ESCs.[28] The K7 peptide targets heparan sulfates on the cellular surface, and the fiber-modified Ad vector containing K7 peptides was shown to be efficient for transduction into many kinds of cells.[29,30] The human ESC- and iPSC-derived definitive endoderms were transduced with a LacZ-expressing Ad vector (Ad-LacZ) at 3,000 vector particle/cell. X-Gal staining showed that the Ad-LacZ-transduced human ESC- and iPSC-derived definitive endoderms successfully expressed LacZ (**Figure 3**). Nearly 100% of the cells transduced with Ad-LacZ were strongly X-gal positive. The transduction efficiency in the human ESC- and iPSC-derived definitive endoderms transduced with the conventional Ad vector containing the wild-type capsid at 3,000 vector particle/cell was ~80% and X-gal staining was much weaker than that in the cells transduced with fiber-modified Ad vectors (**Supplementary Figure S6**).

Next, the human ESC- and iPSC-derived definitive endoderms were transduced with a HEX-expressing fiber-modified Ad vector (Ad-HEX). Although HEX is known to be a transcription factor that is essential for liver development, it remains unclear what the effect of transient *HEX* overexpression is on differentiation from human ESCs and iPSCs or their derivatives *in vitro*. We confirmed the overexpression of *HEX* in the human ESC- and iPSC-derived definitive endoderms transduced with Ad-HEX (**Supplementary Figure S3a–f**). Gene expression analysis revealed the upregulation of *AFP* mRNA, which was expressed by hepatoblasts or early hepatocytes, in Ad-HEX-transduced cells as

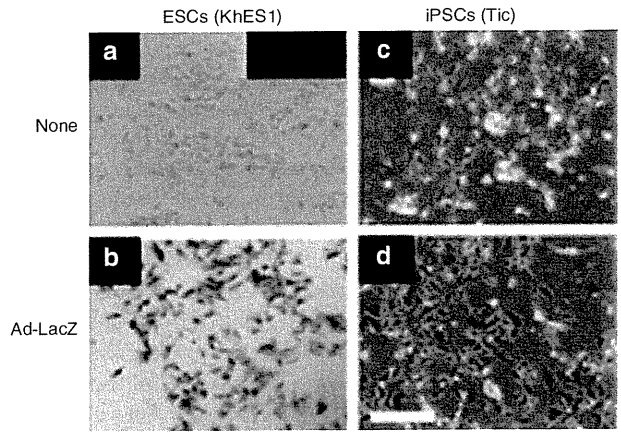

Figure 3 Efficient transgene expression in the human ESC (khES1)- and iPSC (Tic) derived definitive endoderms by using a fiber-modified Ad vector containing the EF-1α promoter. (**a,b**) Human ESC (khES1)-derived and (**c,d**) iPSC (Tic) derived definitive endoderms were transduced with 3,000 VP/cell of Ad-LacZ for 1.5 hours. The next day after transduction, X-gal staining was performed as described in the Materials and Methods section. Similar results were obtained in two independent experiments. Scale = 50 μm. Ad, adenovirus; EF-1α, elongation factor-1α; ESC, embryonic stem cells; iPSC, induced pluripotent stem cells; LacZ, Ad-LacZ-transduced cells; None, nontransduced cells.

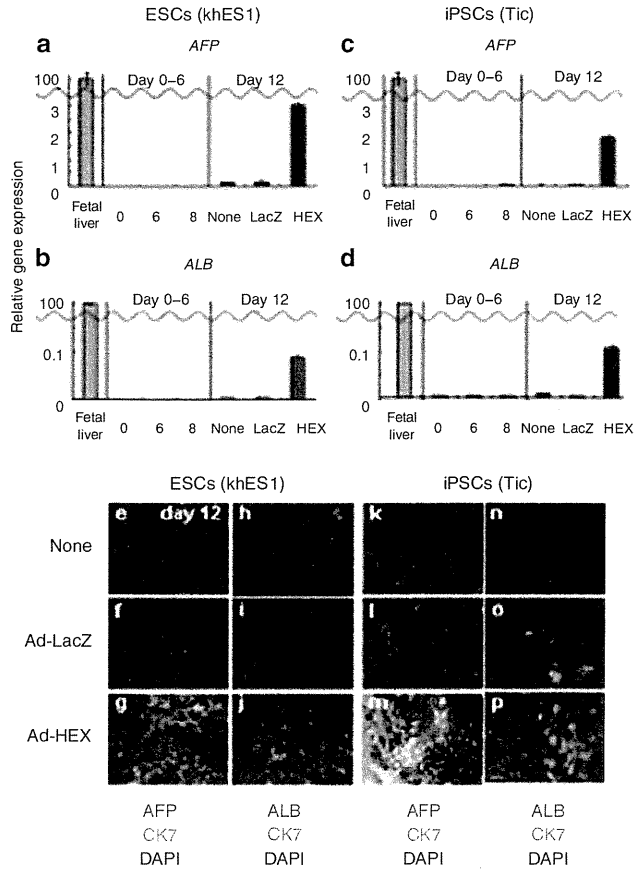

Figure 4 Efficient hepatoblast differentiation from the human ESC (khES1)- and iPSC (Tic) derived definitive endoderms by transduction of the *HEX* gene. (**a–d**) Real-time RT-PCR analysis of the level of (**a,c**) *AFP* and (**b,d**) *ALB* expression in nontransduced cells, Ad-LacZ-transduced cells, and Ad-HEX-transduced cells, all of which were induced from the human ESC (khES1)- and iPSC (Tic) derived definitive endoderms (day 0, 5, 6, and 12). The cells were transduced with Ad-LacZ or Ad-HEX at day 6 as described in **Figure 1a**. The data at day 6 was obtained before the transduction with Ad-HEX. The graphs represent the relative gene expression levels when the level in the fetal liver was taken as 100. (**e–p**) Immunocytochemistry of AFP, ALB, and CK7 expression in nontransduced cells (**e,h,k,** and **n**), Ad-LacZ-transduced cells (**f,i,l**, and **o**), and Ad-HEX-transduced cells (**g,j,m,** and **p**) at day 12, all of which were induced from the human ESC (khES1)- and iPSC (Tic) derived definitive endoderms. Nuclei were stained with DAPI. Bar = 50 μm. Ad, adenovirus; AFP, α-fetoprotein; ALB, albumin; CK7, cytokeratin 7; HEX, Ad-HEX-transduced cells; ESC, embryonic stem cells; iPSC, induced pluripotent stem cell; LacZ, Ad-LacZ-transduced cells; None, nontransduced cells.

compared with nontransduced cells or Ad-LacZ-transduced cells (**Figure 4a,c**). Expression of *ALB* mRNA, which is the most abundant protein in liver, was also observed in Ad-HEX-transduced cells (**Figure 4b,d**).

During liver development, both hepatocytes and cholangiocytes were differentiated from the hepatoblasts. We examined the protein expression of AFP, ALB, and the cholangiocyte marker cytokeratin 7 (CK7) in Ad-HEX-transduced cells by immunostaining (**Figure 4e–p**). The AFP-positive populations were detected in Ad-HEX-transduced cells (**Figure 4g,m**). ALB-positive cells were also detected, although the detection efficiency was very low (**Figure 4j,p**). CK7-positive cells were observed among the Ad-HEX-transduced cells, and all CK7-positive cells were found near the AFP- and ALB-positive cells, suggesting that hepatoblasts are generated by the transient overexpression of a *HEX* gene. Semiquantitative RT-PCR analysis showed that the expression levels of the liver-enriched transcription factors hepatocyte nuclear factor 1A, hepatocyte nuclear factor 1B, hepatocyte nuclear factor 4A, and hepatocyte nuclear factor 6 mRNA were upregulated in Ad-HEX-transduced cells (**Supplementary Figure S4a,b**). The expressions of CCAAT/enhancer binding protein α and prospero homeobox 1 mRNA, two transcription factors known to play a pivotal role in the establishment of the hepatoblasts, were also induced in Ad-HEX-transduced cells (**Supplementary Figure S4a, b**). Taken together, these findings indicate that *HEX* enhances the specification of hepatoblasts from the human ESC- and iPSC-derived definitive endoderms. Similar results were obtained with another human iPSC line (**Supplementary Figure S2e–g**).

Time course of differentiation of the definitive endoderm to hepatoblasts

Next, we examined the time course of AFP and CK7 expression during differentiation of human iPSCs to hepatoblasts in Ad-HEX-transduced cells and nontransduced cells. At day 7 (the day after transduction), the expression of AFP was not detectable in Ad-HEX-transduced or nontransduced cells (**Supplementary Figure S5a,d**). At day 8–9, morphological changes to hepatocyte-like cells were observed in Ad-HEX-transduced cells (**Supplementary Figure S5h,i**). We also observed homogeneous AFP-positive cells at day 9 (**Supplementary Figure S5e**). At day 10, CK7-positive cells appeared, indicating that hepatoblasts started to differentiate into hepatocytes and cholangiocytes at day 9–10 (**Supplementary Figure S5f**). At day 12, ALB-positive cells appeared, indicating that hepatocytes were differentiated from Ad-HEX-transduced cells (**Figure 4p**). These results showed that *HEX* induces the hepatoblasts from the

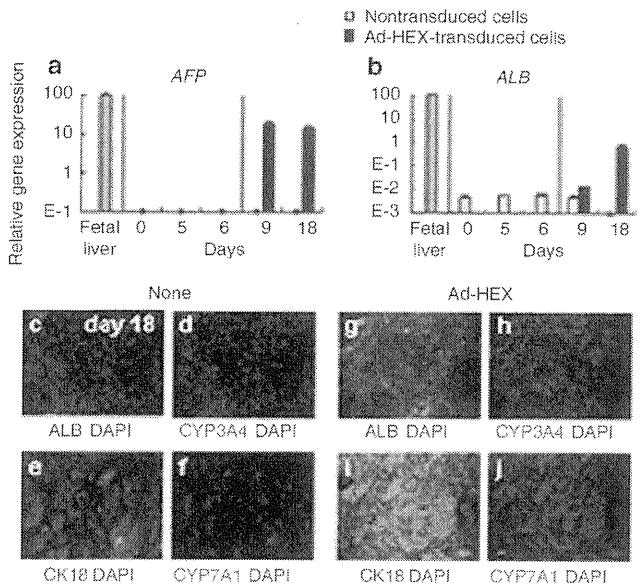

Figure 5 Efficient differentiation of Ad-HEX-transduced hepatoblasts into hepatocytes. (**a**,**b**) Real-time RT-PCR analysis of (**a**) *AFP* and (**b**) *ALB* expression in nontransduced cells and Ad-HEX-transduced cells, both of which were induced from the human iPSC (Tic) derived definitive endoderm (day 0, 5, 6, and 12). The cells were transduced with Ad-HEX at day 6 as described in **Figure 1a**. The data at day 6 were obtained before the transduction with Ad-HEX. The graphs represent the relative gene expression level when the level in the fetal liver was taken as 100. (**c–j**) Immunocytochemistry of ALB, CYP3A4, CYP7A1, and CK18 expression in (**c–f**) nontransduced cells and (**g–j**) Ad-HEX-transduced cells, all of which were induced from the human iPSC (Tic) derived definitive endoderm at day 18. Nuclei were stained with DAPI. Bar = 50 μm. Ad, adenovirus; AFP, α-fetoprotein; ALB, albumin; CK18, cytokeratin 18; ESC, embryonic stem cells; HEX, Ad-HEX-transduced cells; iPSC, induced pluripotent stem cell; None, nontransduced cells; RT-PCR, reverse transcriptase-PCR.

definitive endoderm, and the Ad-HEX-transduced cells could differentiate into both hepatocytes and cholangiocytes.

Directed hepatic differentiation from hepatoblasts

With the protocol described above, heterogeneous populations containing CK7-positive cholangiocytes were observed at day 12 (**Figure 4p**). To promote the differentiation of hepatoblasts to hepatocytes, the human iPSC-derived differentiated cells at day 9 (**Supplementary Figure S5e**) were dislodged with trypsin-EDTA and plated on collagen I-coated dishes as previously reported.[11] After 8–11 days in culture with medium containing FGF4, HGF, OSM, and DEX, the Ad-HEX-transduced cells became more flattened (**Supplementary Figure S5m**), whereas the nontransduced cells became fibroblast-like cells (**Supplementary Figure S5i**). Gene expression analysis showed the upregulation of *ALB* mRNA in Ad-HEX-transduced cells under this culture condition, whereas the expression of *ALB* mRNA was reduced in the nontransduced cells at day 18 (**Figure 5b**). Immunostaining showed that only a small percentage of Ad-HEX-transduced cells expressed ALB at day 12 (**Figure 4p**), whereas most of the Ad-HEX-transduced cells were ALB-positive at day 18 (**Figure 5g**). Most of the Ad-HEX-transduced cells also expressed CYP3A4 at day 18 (**Figure 5h**). More importantly, in the Ad-HEX-transduced cells, CYP7A1 and cytokeratin 18 were detected and these proteins are known

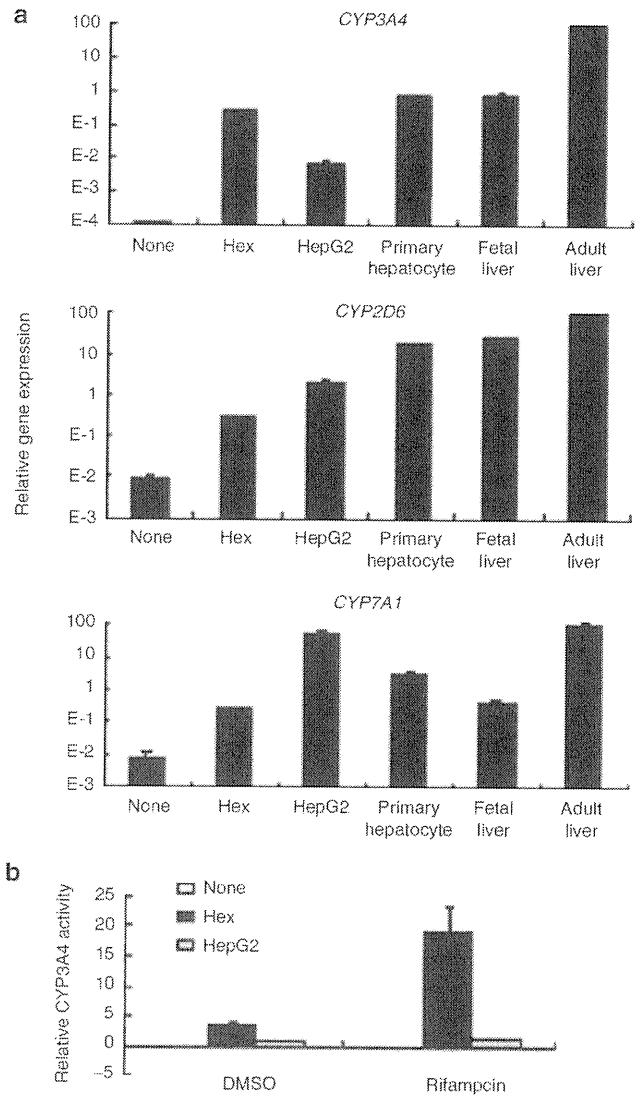

Figure 6 Cytochrome P450 isozymes in human iPSC (Tic) derived hepatocytes. (**a**) Real-time RT-PCR analysis of *CYP3A4*, *CYP7A1*, and *CYP2D6* expression in iPSC (Tic) derived nontransduced cells, Ad-HEX-transduced cells, and fetal and adult liver tissues. (**b**) Induction of CYP3A4 by rifampicin in human iPSC (Tic) derived nontransduced cells, Ad-HEX-transduced cells, the HepG2 cell line and primary human hepatocytes, which were cultured 48 hours after plating the cells. Data are presented as the mean ± SD from triplicate experiments. The graphs represent the relative gene expression level when the level in the adult liver was taken as 100. AFP, α-fetoprotein; ALB, albumin; DMSO, dimethyl sulfoxide; ESC, embryonic stem cells; HEX, Ad-HEX-transduced cells; iPSC, induced pluripotent stem cell; LacZ, Ad-LacZ-transduced cells; None, nontransduced cells.

to be detected in hepatocytes but not in extra-embryonic cells[31,32] (**Figure 5i,j**). Quantitative analysis showed that ~84, 80, 88, and 92% of Ad-HEX-transduced cells expressed ALB, CYP3A4, CYP7A1, and cytokeratin 18, respectively. These results indicate that Ad-HEX-transduced cells could differentiate to hepatic cells. However, the expression level of *ALB* mRNA in Ad-HEX-transduced cells was lower than that in fetal liver tissue and in turn, the expression of *AFP* mRNA was maintained (**Figure 5a**). Therefore, Ad-HEX-transduced cells are committed to the hepatic linage, but are not yet mature hepatocytes.

Ad-HEX-transduced cells exhibit hepatic functions

To test the hepatic function in the Ad-HEX-transduced cells, we investigated the liver metabolism, because P450 cytochrome enzymes play a critical role in this function. We examined the expression level of several members of this multigene family, *i.e.*, *CYP3A4*, *CYP7A1*, mRNA and *CYP2D6* in Ad-HEX-transduced cells by real-time RT-PCR. The real-time RT-PCR analysis showed that the mRNAs for *CYP3A4*, *CYP7A1*, and *CYP2D6* were expressed in Ad-HEX-transduced cells, whereas none of these mRNAs were expressed in the nontransduced cells (**Figure 6a**). The expression levels of *CYP3A4* in Ad-HEX-transduced cells were similar to those observed in primary human hepatocytes, which were cultured 48 hours after plating the cells, or fetal liver tissues but lower than those in adult liver. The *CYP2D6* and *CYP7A1* mRNA expressions in Ad-HEX-transduced cells were lower than those in primary hepatocytes or adult tissues. Next, we investigated the metabolism of the P450 3A4 substrates by measuring the activity of P450 isozymes. The metabolites were detected in Ad-HEX-transduced cells, and their activity was 3.4-fold higher than that in the most commonly used human hepatocyte cell line, HepG2 (**Figure 6b**; DMSO column). This result was consistent with the real-time RT-PCR data (**Figure 6a**). We further tested the induction of CYP3A4 upon chemical stimulation, because CYP3A4 is the most prevalent P450 isozyme in the liver and is involved in the metabolism of a significant proportion of the currently available commercial drugs. Because CYP3A4 can be induced with rifampicin, both Ad-HEX-transduced cells and HepG2 cells were treated with rifampicin, followed by treatment with CYP3A4 substrate. Ad-HEX-transduced cells produced 5.4-fold higher levels of metabolites in response to rifampicin treatment (**Figure 6b**; rifampicin column). This result indicates that P450 isozymes are active in Ad-HEX-transduced cells.

DISCUSSION

The object of this study was to develop an efficient method for generating hepatoblasts and hepatocytes from human ESCs and iPSCs for application to drug toxicity screening tests as well as therapeutics such as regenerative medicine. We found that transient HEX transduction in the definitive endoderm together with a culture under chemically defined conditions was useful for this purpose.

It has been reported that a high concentration of Activin A induces differentiation of human ESCs into the definitive endoderm.[8,33,34] On the other hand, undifferentiated human ESCs are maintained by a low concentration of Activin A.[35] Several studies have shown that bFGF promotes the differentiation of ESCs into the definitive endoderm and inhibits the differentiation of ESCs into the extra-embryonic endoderm.[35–38] bFGF has been reported to inhibit the BMP signaling, which can promote the extra-embryonic lineage differentiation.[39] The extra-embryonic endoderm expresses most of the hepatocyte markers, such as AFP.[40] Contamination of the extra-embryonic endoderm makes it difficult to estimate the hepatic differentiation from human ESCs and iPSCs.[11,14,40] In this study, we showed that both Activin A and bFGF induce definitive endoderm populations, while they repress the extra-embryonic endoderm differentiation (**Figure 2g,h**). Interestingly, after the differentiated cells that were cultured on laminin-coated plates with Activin A and bFGF were passaged at day 5, FOXA2-positive cells (definitive endoderm) were enriched in the resultant cells at day 6 (**Figure 2a–f**). This may have been because FOXA2-positive cells efficiently adhered to the laminin-coated plate and/or because trypsinized, single undifferentiated ESCs/iPSCs cannot survive. The passaging of differentiated cells might be attributed to the reduction in the number of not only the extra-embryonic endoderm cells but also the undifferentiated cells. However, the efficiency of the definitive endoderm differentiation in this study was not as efficient as that reported by other groups.[8,33,34] Other cell lineages, such as the mesoderm and extra-embryonic endoderm, might remain at day 6 (**Figure 2g,h** and **Supplementary Figure S1**). Further improvement of the culture conditions will thus be needed in order to enhance the definitive endoderm differentiation.

Hepatoblasts and hepatocytes were differentiated from the human ESC- and iPSC-derived definitive endoderms by transient overexpression of the homeobox gene *HEX*. A fiber-modified Ad vector containing K7 peptides mediated much higher gene expression than conventional Ad vectors in the human ESC- and iPSC-derived definitive endoderms (**Supplementary Figure S6**). This new hepatic differentiation protocol shows that *HEX* induces AFP-positive hepatoblasts at day 9 and ALB-positive hepatocytes at day 12 from human ESCs and iPSCs, whereas the previous protocols require a few weeks or months to induce AFP- and ALB-positive hepatocytes from PSCs.[9–11] Previous studies suggested that *HEX* could regulate liver-enriched transcription factors such as hepatocyte nuclear factor 4A and hepatocyte nuclear factor 6.[19,23] Overexpression of the *HEX* gene under the conditions employed in the present study could activate several transcription factors that are required for hepatic differentiation (**Supplementary Figure S4a,b**). However, the Ad-HEX-transduced cells showed a low level of expression of *ALB* and some CYP450 species, as well as a high level of *AFP* expression, indicating that the cells were still immature. To promote further hepatic differentiation or maturation, it may be effective to culture the hepatic cells in a 3D environment or on feeder cells such as cardiomyocyte- or endothelium-derived cells.[41,42] In addition, the function of our hepatic cells was still limited. Further analysis of the other functions of our hepatic cells, such as glycogen storage, uptake of indocyanine green and organic anion low-density lipoprotein, and transplantation of Ad-HEX-transduced cells into the liver of immunodeficient mice, is clearly needed for the appreciation to drug screening and therapeutic treatment modalities.

During the preparation of this article, Kubo *et al.* have reported that *HEX* could promote hepatoblast differentiation from mouse ESCs.[43] Their report is consistent with our data, suggesting that *HEX* plays a pivotal regulatory role in not only mouse but also human hepatic differentiation. They also showed that the overexpression of *HEX* at the definitive endoderm stage is critical for hepatic specification of the mouse ESCs. We also confirmed that forced expression of *HEX* in the undifferentiated human ESCs and iPSCs did not elevate the expression of *ALB* and *CK7* (**Supplementary Figure S7**), indicating that *HEX* enhances the hepatic differentiation not from the undifferentiated cells but from the definitive endoderm. However, Kubo *et al.* used recombinant mouse ESCs (tet-HEX ESCs), in which the tetracycline-regulated *HEX* expression cassette

is integrated into the host cell genome to induce *HEX* in a stage-specific manner. Their system would not be appropriate for clinical use because the transgene is randomly integrated into the host cell genome and this leads to a risk of mutagenesis.[44] On the other hand, we generated human hepatoblasts by Ad vector-mediated transient *HEX* transduction, method which avoids the integration of exogenous DNA into the host chromosome.

Touboul *et al.* reported that human ESCs and iPSCs can differentiate into functional hepatocytes under chemically defined conditions.[34] In the present study, hepatoblasts were generated in a chemically defined serum-free medium, which minimized exposure to animal cells and proteins, and on a defined extracellular matrix, such as laminin or collagen, which do not contain undefined growth factors. To generate hepatocytes, hepatocyte culture medium, which is serum-free but not defined, was used in the stage III. When defined hESF-medium was used in the stage III, the expression levels of *ALB* and *CYP3A4* mRNA were half the levels seen in the cells cultured with hepatocyte culture medium in the preliminary experiment (data not shown). Human ESCs and iPSCs were also grown for maintaining the undifferentiated state on a feeder layer, which contains xenoantigen such as bovine apolipoprotein B-100. Bovine apolipoprotein B-100 is known to be a dominant xenoantigen for cell-based therapies.[45] Human ESC- and iPSC-derived hepatocytes should be generated and cultured under chemically defined conditions not only to avoid potential contamination with pathogens for the safer therapeutic application, but also to obtain reproducible results using the differentiation protocols.[34,46] Development of differentiation protocols using other genes of transcription factors as well as *HEX* genes based on a chemically defined medium is under way. Overall, our strategy should provide a novel protocol for hepatic differentiation from human ESCs and iPSCs, which could be useful for regenerative medicine and drug screening.

MATERIALS AND METHODS

Ad vectors. Ad vectors were constructed by an improved *in vitro* ligation method.[47,48] The human *HEX* complementary DNA derived from pDNR-LIB-*HEX* (Invitrogen, Carlsbad, CA) was inserted into pHMEF5,[29] which contains the human elongation factor-1α promoter, resulting in pHMEF-HEX. The pHMEF-HEX was digested with I-CeuI/PI-SceI and ligated into I-CeuI/PI-SceI-digested pAdHM41-K7,[30] resulting in pAd-HEX. Ad-HEX and Ad-LacZ, both of which contain the elongation factor-1α promoter and a stretch of lysine residues (K7) peptides in the C-terminal region of the fiber knob, were generated and purified as described previously.[26,29] The vector particle titer was determined by using a spectrophotometric method.[49]

Human ESCs and iPSCs culture. A human ESC line, khES1, was obtained from Kyoto University (Kyoto, Japan).[50] khES1 was used following the Guidelines for Derivation and Utilization of Human Embryonic Stem Cells of the Ministry of Education, Culture, Sports, Science and Technology of Japan after approval by the review board at Kyoto University. Human ESCs were maintained on a feeder layer of mitomycin-inactivated mouse embryonic fibroblasts (ICR; ReproCELL Incorporated, Tokyo, Japan) with Dulbecco's modified Eagle's medium/F-12 (Sigma, St Louis, MO) supplemented with 0.1 mmol/l 2-mercaptoethanol, 0.1 mmol/l nonessential amino acids, 2 mmol/l L-glutamine, 20% GIBCO knockout serum replacement (Invitrogen), and 5 ng/ml bFGF (Sigma) in a humidified atmosphere of 3% CO_2 and 97% air at 37 °C. Human ESCs were dissociated with 0.1 mg/ml dispase (Roche Diagnostics, Burgess Hill, UK) into small clumps, and subcultured every 5 or 6 days.

Two human iPS clones derived from the embryonic human lung fibroblast cell line MCR5 were provided from JCRB Cell Bank (Tic, JCRB Number: JCRB1331; and Dotcom, JCRB Number: JCRB1327).[3,4] In the present study, we mainly used the Tic cell line, but similar results were obtained using the Dotcom cell line, and these are shown in the supplementary figures. Human iPSCs were maintained on a feeder layer of mitomycin-inactivated mouse embryonic fibroblasts (Hygro Resistant Strain C57/BL6; Hygro, Millipore, MA) on a gelatin-coated flask in human iPS medium. Human iPS medium consists of knockout Dulbecco's modified Eagle's medium/F12 (Invitrogen), supplemented with 0.1 mmol/l 2-mercaptoethanol, 0.1 mmol/l nonessential amino acids, 2 mmol/l L-glutamine, 20% knockout serum replacement, and 10 ng/ml bFGF in a humidified atmosphere of 5% CO_2 and 95% air at 37 °C. Human iPSCs were dissociated with 0.1 mg/ml dispase (Roche) into small clumps and subcultured every 7 or 8 days.

In vitro *differentiation.* Before the initiation of cellular differentiation, the medium of human ESCs and iPSCs was exchanged for a defined serum-free medium hESF9 and cultured in a humidified atmosphere of 10% CO_2 and 90% air at 37 °C.[46] hESF9 consists of hESF-GRO medium (Cell Science & Technology Institute, Sendai, Japan) supplemented with five factors (10 μg/ml human recombinant insulin, 5 μg/ml human apotransferrin, 10 μmol/l 2-mercaptoethanol, 10 μmol/l ethanolamine, 10 μmol/l sodium selenite), oleic acid conjugated with fatty acid free bovine ALB, 10 ng/ml bFGF, and 100 ng/ml heparin (all from Sigma). For induction of definitive endoderm, human ESCs and iPSCs were dissociated into single cells with Accutase (Invitrogen) and cultured for 5 days on a mouse laminin-coated tissue 12-well plate (6.0×10^4 cells/cm^2) in hESF-GRO medium (Cell Science & Technology Institute) supplemented with the five factors, 0.5 mg/ml fatty acid free bovine ALB (BSA) (Sigma), 10 ng/ml bFGF, and 50 ng/ml Activin A (R&D Systems, Minneapolis, MN) in a humidified atmosphere of 10% CO_2 and 90% air at 37 °C. The medium was refreshed every day.

For induction of hepatoblasts, the human ESC- and iPSC-derived definitive endoderms (day 5) were dissociated with 0.0125% trypsin-0.01325 mmol/l EDTA, and then the trypsin was inactivated with 0.1% soybean trypsin inhibitor (Sigma). The cells were seeded at 1.2×10^5 cells/cm^2 on a laminin-coated 12-well plate with hESF-DIF (Cell Science & Technology Institute) medium supplemented with the five factors, 0.5 mg/ml BSA, 10 ng/ml bFGF, and 50 ng/ml Activin A in a humidified atmosphere of 10% CO_2 and 90% air at 37 °C. The next day, the cells were transduced with 3,000 vector particle/cell of Ad vectors (Ad-HEX and Ad-LacZ) for 1.5 hours in hESF-DIF medium supplemented with the five factors, BSA, 10 ng/ml FGF4 (R&D Systems) and 10 ng/ml BMP4 (R&D Systems).[10] The medium was refreshed every day.

For induction of hepatocytes, human iPSC-derived hepatoblasts in one well (day 9) were passaged onto two wells with 0.0125% trypsin-0.01325mmol/l EDTA and 0.1% trypsin inhibitor, on type I collagen-coated tissue 12-well plate (15 μg/cm^2) (Nitta Gelatin, Osaka, Japan). The cells were cultured in hepatocyte culture medium supplemented with SingleQuots (Lonza, Walkersville, MD), 10 ng/ml FGF4, 10 ng/ml HGF (R&D Systems), 10 ng/ml Oncostatin M (R&D Systems), and 0.392 ng/ml dexamethasone (Sigma).[11] The medium was refreshed every 2 days.

RNA isolation, RT-PCR, immunostaining, flow cytometry, lacz assay, and assay for cytochrome P4503A4 activity. For details of these procedures, See **Supplementary Materials and Methods**, **Supplementary Tables S1 and S2.**

SUPPLEMENTARY MATERIAL

Figure S1. Characterization of the human ESC (khES1)- and iPSC (Tic)-derived definitive endoderms.

Figure S2. Efficient differentiation of another human iPSC line (Dotcom) into hepatoblasts by overexpression of the *HEX* gene.

Figure S3. Overexpression of *HEX* in the human ESC (khES1)- and iPSC (Tic)-derived definitive endoderms.

Figure S4. Characterization of Ad-HEX-transduced hepatoblasts.
Figure S5. Progression of differentiation of the definitive endoderm to hepatoblasts.
Figure S6. X-gal staining of human iPSC (Tic)-derived definitive endoderms transduced with a conventional or a fiber-modified Ad vector containing the EF-1α promoter.
Figure S7. *HEX* promotes the differentiation into the hepatic lineage, not from undifferentiated iPSCs (Tic), but from iPSC (Tic)-derived definitive endoderm.
Table S1. List of Taqman gene expression assays and primers.
Table S2. List of antibodies used.
Materials and Methods.

ACKNOWLEDGMENTS

We thank Hiroko Matsumura and Midori Hayashida for their excellent technical support. This study was supported by grants from the Ministry of Education, Sports, Science and Technology of Japan (20200076) and by grants from the Ministry of Health, Labor, and Welfare of Japan.

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