Ligand-bound Thyroid Hormone Receptor Contributes to Reprogramming of Pancreatic Acinar Cells into Insulin-producing Cells*

Received for publication, November 19, 2012, and in revised form, April 14, 2013. Published, JBC Papers in Press, April 17, 2013, DOI 10.1074/jbc.M112.438192

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Background: One goal of diabetic regenerative medicine is to convert mature pancreatic acinar cells into insulin-producing cells.

Results: Ligand-bound thyroid hormone receptor α (TRα), which interacts with p85α, induces phosphatidylinositol 3-kinase (PI3K) signaling and insulin expression.

Conclusion: PI3K signaling must be activated for TRα-induced reprogramming of pancreatic acinar cells.

Significance: TRα is critical for postnatal expansion of the β-cell mass.

One goal of diabetic regenerative medicine is to instructively convert mature pancreatic exocrine cells into insulin-producing cells. We recently reported that ligand-bound thyroid hormone receptor α (TRα) plays a critical role in expansion of the β-cell mass during postnatal development. Here, we used an adenovirus vector that expresses TRα driven by the amylase 2 promoter (AdAmy2TRα) to induce the reprogramming of pancreatic acinar cells into insulin-producing cells. Treatment with 1,3,5,3′-triiodothyronine increases the association of TRα with the p85α subunit of phosphatidylinositol 3-kinase (PI3K), leading to the phosphorylation and activation of Akt and the expression of Pdx1, Ngn3, and MafA in purified acinar cells. Analyses performed with the lectin-associated cell lineage tracing system and the Cre/loxP-based direct cell lineage tracing system indicate that newly synthesized insulin-producing cells originate from elastase-expressing pancreatic acinar cells. Insulin-containing secretory granules were identified in these cells by electron microscopy. The inhibition of p85α expression by siRNA or the inhibition of PI3K by LY294002 prevents the expression of Pdx1, Ngn3, and MafA and the reprogramming to insulin-producing cells. In immunodeficient mice with streptozotocin-induced hyperglycemia, treatment with AdAmy2TRα leads to the reprogramming of pancreatic acinar cells to insulin-producing cells in vivo. Our findings suggest that ligand-bound TRα plays a critical role in β-cell regeneration during postnatal development via activation of PI3K signaling.

The formation of the pancreas and its subsequent differentiation into various types of exocrine and endocrine cells during development are controlled by the activation or repression of a large number of genes (1). The expression of these genes is regulated by a well organized cascade of transcription factors. Pancreatic and duodenal homeobox 1 (Pdx1), basic helix-loop-helix factor neurogenin 3 (Ngn3), and MafA are transcription factors that are essential for the transdifferentiation of endocrine cells (1, 2). Pdx1 controls the growth and development of the pancreatic bud; Ngn3 is required for formation of endocrine progenitors; and MafA and Pdx1 are required for the matura-

The abbreviations used are: T3, triiodothyronine; AdAmy2Cre, Cre-recombinase-expressing adenovirus under control of the amylase2 promoter; AdAmy2TRα, amylase2 promoter-driven adenovirus vector; m.o.i., multiplicity of infection; STZ, streptozotocin; TR, thyroid hormone nuclear receptor; WGA, wheat germ agglutinin.

* This work was supported by The Japan Society for the Promotion of Science (JSPS) KAKENHI Grant 24591359.
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TRα Induces Reprogramming of Pancreatic Acinar Cells

α1, β1, β2, and β3, which all bind to T3. These TRs regulate target gene transcription by binding to specific DNA sequences (thyroid hormone response elements on promoters). TR-mediated transcription is regulated at multiple levels. In addition to these genomic or thyroid hormone response element-mediated effects of T3, nonnuclear or thyroid hormone response element-independent actions of ligand-bound TR have recently been described (8–11). These results indicate that T3 rapidly modulates membrane potential, cellular depolarization, and contractile activity by regulating ion flux across plasma membrane ion channels.

Regarding the mechanism of transdifferentiation of pancreatic acinar cells, PI3K, Notch, and/or leukocyte inhibitory factor/signal transducers and activators of transcription (LIF/STAT) signals are thought to be involved in the process, based mainly on studies with signaling inhibitor compounds (5, 12, 13). However, the precise roles of these signals in the transdifferentiation are not clear. Members of the steroid hormone receptor superfamly, such as estrogen, vitamin D, and TRs, cross-couple to the PI3K/Akt pathway, leading to the downstream activation of the PI3K signaling (14). Indeed, thyroid hormone modulates the interaction of TR with the p85α subunit of PI3K, leading to the activation of Akt and endothelial NOS in vascular endothelial cells (11).

We have reported that intrapancreatic injection of adenovirus vector that expresses TRα leads to the restoration of islet function and an increase in the β-cell mass in immunodeficient mice with streptozotocin (STZ)-induced diabetes (15). These results suggest that ligand-bound TRα plays a critical role in β-cell replication and expansion of the β-cell mass during postnatal development. In the present study, we investigated the physiological importance of the activation of PI3K by TRα and the influence of TRα on the reprogramming of pancreatic exocrine cells to insulin-producing cells.

EXPERIMENTAL PROCEDURES

Primary Cell Culture—Immunodeficient, 4-week-old nude mice (BALB/cAjl-nu/nu) that were treated with 200 mg/kg STZ (Sigma) were sacrificed, and their pancreases were removed and digested with 1 mg/ml collagenase (Sigma). By Ficoll gradient centrifugation, the exocrine fraction was prepared as a pellet (5). Subsequently, the cells were cultured for 6 h on 35-mm culture dishes (Thermo Fisher Scientific). Floating cells were collected and replated on 2-methacryloxyethyl phosphorylcholine-coated plates (Cosmo Bio). The purified cells were cultured in RPMI 1640 Gluta MAX-I medium supplemented with 10% resin-stripped FBS (16) at 37 °C under 5% CO₂ atmosphere.

Construction of Recombinant Adenoviral Vectors—The murine amylase2 promoter was PCR-amplified from mouse liver genomic DNA. The PCR primers were: Amy2-KpnI-5’ (AAGGTACCGAGGTAGGCCTCAGAAGTAGAT) and Amy2-3’-XhoI (AATCCGAGATCCGTAGTTCTTCGCTAGCAGC) (17). The enzyme-digested promoter fragment was ligated into the KpnI and XhoI sites of pGL3 basic vector (Promega). Pancreatic exocrine cell-specific activation of these promoters has been established (17, 18) and confirmed by reporter assay in AR42J cells, a rat pancreatic exocrine cell line (data not shown). The FLAG-TRα1 plasmid (15) was used as the template for cloning human TRα1 into pENTR-1A Dual Selection (Invitrogen) by using PCR. The PCR primers were: kozak-SalI 5’ (GGGGTACCATGACCCGCTATTACTCAAAAGAGGATGACGACAAG and Spel 3’ (GGGCATCTCCAGGATCTAGTCCTCCTGATCTCAAGAG). Then, amylase2 promoter-driven adenovirus vector (AdAmy2TRα) was constructed by using the pAd/PL-DEST Gateway vector kit (Invitrogen) according to the manufacturer’s protocol. Cre-recombinase-expressing adenovirus under control of the amylase2 promoter (AdAmy2Cre) was assembled from synthetic oligonucleotides or PCR products. The fragments were cloned into attL1 and attL2 sites by using the pAd/PL-DEST Gateway vector kit.

Lineage Tracing Study—Wheat germ agglutinin (WGA) is a lectin that binds to N-acetylglucosamine (19). Because of the higher expression of this sugar on exocrine cells, WGA labels only the acinar cells (20). For the specific labeling of acinar cells, freshly isolated exocrine cells were incubated with 4 nm Qdot-conjugated WGA (Invitrogen) in RPMI 1640 Gluta MAX-I medium (Invitrogen) without serum for 10 min and washed three times. To analyze the reprogramming of exocrine cells, culture medium was supplemented with adenovirus at a multiplicity of infection (m.o.i.) of 30 and 100 nm T3 with or without 10 μM LY294002 (Cell Signaling Technology), a PI3K signal-specific inhibitor. The culture medium was not changed throughout the experiment. For lineage tracing with the Cre/loxP-based system, ROSA26-lacZ mice (B6.129S4-Gt (ROSA) 26Sor1Sor) were purchased from the Jackson Laboratory. Purified pancreatic acinar cells from ROSA26-lacZ mice were coinfected with 30 m.o.i. of AdAmy2TRα and AdAmy2Cre with T3 treatment. After 24, 48, or 72 h of incubation, cells were fixed in 10% buffered formalin and subsequently embedded in paraffin. Then, 3-μm sections were permeabilized with 0.2% Triton X-100 in phosphate-buffered saline for 10 min at room temperature and blocked with 10% BSA and 0.2% Tween 20.

Real-time RT-PCR—RNA was extracted from tissues or cells by using an RNasy mini kit (Qiagen) according to the manufacturer’s instructions. cDNA synthesis and real-time RT-PCR were performed as described (15). TaqMan probes for glucokinase, amylase2, insulin1, insulin2, Hnf6, Foxa2, Neurod1, Nkx2.2, Ngn3, Mafa, Pdx1, and 18S were purchased from Applied Biosystems.

Western Blot Analysis—Protein lysate was prepared by using cell lysis buffer (Cell Signaling Technology) according to the manufacturer’s instructions. Determination of the protein abundance by Western blot analysis was performed as described (15) with the following primary antibodies: anti-Ngn3 antibody (BD Biosciences); anti-Mafa, anti-Akt, anti-elastase, anti-GLUT2, anti-GCK, anti-receptor-type tyrosine-protein phosphatase-like N, and anti-carboxypeptidase E antibody (Santa Cruz Biotechnology); and anti-prohormone convertase 1/3, anti-p85α, anti-Pdx1, anti-phosphorylated Akt (Ser-473), and anti-phosphorylated Akt (Thr-308) antibody (Cell Signaling Technology).

Negative control siRNA (Stealth RNAi) and siRNA against p85α (Stealth RNAi) were purchased from Invitrogen. Pancreatic acinar cells (1.0–1.3 × 10⁵) infected with adenovirus (m.o.i., 30) were incubated with or without T3 for 12 h. Fifty nanomoles of control siRNA or a mixture of two anti-p85α...
siRNAs were then transfected into the cells by using Lipofectamine 2000 (Invitrogen) according to the manufacturer’s instructions. After 48 h, the cells were washed with phosphate-buffered saline (Ca^{2+}/Mg^{2+}-free), and Western blot analysis was performed.

**Immunocytochemistry**—Purified acinar cells that were infected with 30 m.o.i. of AdAmy2TRα were incubated with 100 nM T3 for 12 h. Fifty nanomoles of control siRNA or anti-p85α siRNAs was transfected. After 24, 48, or 72 h of incubation, the cells were fixed in 10% buffered formalin and subsequently embedded in paraffin.

*Coimmunoprecipitation Analysis*—To analyze the protein expression of endogenous TRα in the cells, 500 μg of protein lysate from purified β-cells or acinar cells was immunoprecipitated with 5 μg of the C3 mouse monoclonal antibody against the C terminus of TRα (Santa Cruz Biotechnology) or with 5 μg of mouse IgG by using the Dynabeads protein G immunoprecipitation kit (Invitrogen) according to the manufacturer’s protocol. Western blot analysis was performed with anti-TRα antibody (Santa Cruz Biotechnology) against an N-terminal TRα peptide.

The association of p85α and TRα in purified acinar cells was determined by coimmunoprecipitation. To determine the interaction of endogenous p85α and transfected TRα, acinar cells infected with AdAmy2TRα at an m.o.i. of 30 were cultured with or without 100 nM T3. Cells were harvested after 24 h, and cell lysates were immunoprecipitated with 5 μg of anti-FLAG antibody by using the Dynabeads protein G immunoprecipitation kit, followed by Western blot analysis with anti-p85α antibody.

**Electron Microscopy**—Purified acinar cells that were infected with AdAmy2TRα were incubated with 100 nM T3 for 12 h. Fifty nanomoles of control siRNA or anti-p85α siRNAs was transfected. After 48 h, the cells were pre-fixed with 2% glutaraldehyde in phosphate buffer (pH 7.4) at 4 °C. After fixation the specimen was post-fixed with 2% osmium tetroxide in phosphate buffer (pH 7.4) at 4 °C. Afterward, these were dehydrated in a graded series of ethanol replaced with propylene oxide and embedded in epoxy resin (Quetol 812). Ultrathin sections (90–100 nm) were cut by using an Ultracut-UCT (Leica) with a diamond knife and stained with 2% uranyl acetate in distilled water for 15 min followed by a lead staining solution (21) for 5 min. Sections were examined with a JEM-1200EX (JEOL) electron microscope at 80 kV.

For immunoelectron microscopy, samples were fixed with 0.5% glutaraldehyde and 4% paraformaldehyde in 0.1 M phosphate buffer (pH 7.4) at 4 °C. Afterward, these were dehydrated in a graded series of ethanol and embedded in arcylic resin (LR-White). The polymerization was performed using an ultraviolet lamp equipped machine at −20 °C. Ultrathin sections (100–120 nm) were cut using a Ultracut-UCT (Leica) and pre-treated with 2% BSA. They were subsequently incubated with anti-insulin antibody (diluted 1:100 with 2% BSA in PBS) at 4 °C overnight and then with colloidal gold-conjugated (15 nm) anti-guinea pig IgG (BB International) at a dilution of 1:100 with 2% BSA. The sections were washed with distilled water prior to staining with 2% uranyl acetate for 5 min following by a lead staining solution (21) for 1 min.

**Animal Experiments and Vector Injection**—Immunodeficient, 4-week-old nude mice (BALB/cA) were purchased from Clea Japan. A single dose of 200 mg/kg STZ was injected intraperitoneally (15, 22). Depletion of β-cells was confirmed by immunohistochemical staining of the pancreas as well as by detection of severe hyperglycemia. After 7 days, mice that showed hyperglycemia (almost 70% of STZ-injected mice) were randomly divided into experimental groups (n = 6) that received 6 × 10^10 plaque-forming units/mouse of AdAmy2TRα or AdAmy2LacZ, which are both controlled by the amylase2 promoter. Mice were anesthetized, and adenovirus was injected through the ampulla of Vater, also known as the hepatopancreatic ampulla, into the pancreatic duct. The abdomen was closed by using 2 layers of 4-0 vicryl sutures. T3 (0.25 μg/g body weight) was intraperitoneally injected once a day for 3 days. At day 4 following pancreatic duct injection, blood glucose levels or plasma insulin concentrations were analyzed as described (15), and organs were removed from mice, fixed in 10% buffered formalin, and subsequently embedded in paraffin. Intraportaline glucose tolerance tests in STZ-treated mice were analyzed as described previously (15). At day 4 following adenovirus injection, mice were intravenously injected with a 5-bromo-2′-deoxyuridine (BrdU) labeling reagent, and BrdU incorporation was analyzed according to the manufacturer’s protocol (Roche Applied Science).

**Statistics**—Data are expressed as means ± S.D. Statistical analysis was performed by using one-way ANOVA or the unpaired two-tailed Student’s t test. Probability (23) values <0.05 were considered to be significant.

**RESULTS**

**Interaction of TRα with PI3K**—We first analyzed the expression of endogenous TRα in the pancreatic acinar or β-cells by coimmunoprecipitation of the whole cell lysate with a monoclonal antibody that recognizes the TR C-terminal region or with control mouse IgG. The immunoprecipitation was followed by Western blot analysis with antibody against an N-terminal TRα peptide. As shown in Fig. 1a, TRα protein expression was clearly observed in islets, but the TRα protein level was diminished in acinar cells. There was no signal for TRα in mouse IgG-preципitated samples of liver cells. These findings indicate that the expression levels of TRα are different between pancreatic acinar cells and β-cells and that large amounts of TRα are present in insulin-producing cells. In contrast, little TRα was expressed in pancreatic acinar cells.

To explore the effects of TRα on the reprogramming of pancreatic acinar cells, we conducted adenovirus vector that expresses AdAmy2TRα. Ficoll-purified acinar cells or β-cells were infected with AdAmy2TRα at an m.o.i. of 30. After 48 h of incubation, the specific expression of FLAG-tagged TRα in purified acinar cells but not in AdAmy2TRα-infected β-cells was shown by Western blot analysis (Fig. 1b).

Several reports suggested that activation of EGF signaling induces transdifferentiation of pancreatic exocrine cells into endocrine cells (5, 20). To understand the functional consequences of ligand-bound TRα with downstream signaling molecules of the EGF receptor, we focused on PI3K. Previous reports indicated that TRα binds to the regulatory subunit of
PI3K, p85α, and activates the PI3K/Akt pathway in vascular endothelial cells (11). To determine whether ligand-bound TRα can interact with p85α in pancreatic exocrine cells, we performed coimmunoprecipitation studies with anti-FLAG and anti-p85α antibodies (Fig. 1c). The expression levels of endogenous p85α are different in the lysates of purified acinar cells infected with AdAmy2TRα with or without 100 nM T3 for 24 h. Cell lysates (500 μg) were immunoprecipitated with anti-FLAG antibody or normal IgG, and then the immunoprecipitate or 10 μg of lysate was immunoblotted by anti-p85α antibody.

**Ligand-bound TRα Enhances the Expression of Transcription Factors Critical in Pancreatic Development**—To identify the role of TRα in the reprogramming of pancreatic β-cells, purified pancreatic acinar cells were infected with Ad Amy2TRα and treated with or without T3. The expression of transcription factors that are involved in the differentiation of pancreatic endocrine cells was then analyzed by quantitative RT-PCR (Fig. 2 and Table 1). Infection with Ad Amy2TRα and incubation with T3 for 72 h significantly enhanced the mRNA expression of insulin1, insulin2, and glucokinase and induced the expression of transcription factors expressed at high levels in the early developing pancreas, such as Hnf6, Foxa2, Nkx2.2, NeuroD1, Pdx1, Ngn3, and MafA. In contrast, the expression level of amylase2 was decreased in the Ad Amy2TRα-infected exocrine cells treated with T3. These results indicate that ligand-bound TRα specifically induced the genes characteristic of pancreatic β-cells and suppressed the expression of amylase, which is specifically expressed in pancreatic exocrine cells.

**Activation of PI3K Signals Required for Reprogramming of Acinar Cells**—We then investigated cellular signaling of PI3K in the ligand-bound TRα-associated reprogramming of purified pancreatic acinar cells. Ligand-bound TRα-activated exocrine cells were treated with or without LY294002, a specific inhibitor of PI3K. Ad Amy2TRα-infected acinar cells (30 m.o.i.) were treated with 100 nM T3 in the presence or absence of LY294002. After 24, 48, or 72 h, cells were collected, and the expression of phosphorylated Akt, total Akt, Pdx1, Ngn3, and MafA was examined by Western blot analysis. Phosphorylated Akt was markedly expressed in pancreatic acinar cells after 24 and 48 h of incubation with ligand-bound TRα (Fig. 3a). Akt was not activated in LY294002-treated cells. There was no difference in the abundance of total Akt protein between cells with or without LY294002 treatment. The expression of Pdx1, Ngn3, and MafA was induced after 24 h of incubation with ligand-bound TRα. Pdx1, Ngn3, and MafA were not induced in LY294002-treated cells.

To examine the effect of p85α protein depletion in Ad Amy2TRα-infused reprogramming of acinar cells, we performed siRNA-mediated p85α knockdown. The protein abundance of p85α was completely diminished in acinar cells transfected with p85α-targeted siRNAs compared with control siRNA-transfected cells (Fig. 3b). In control siRNA-transfected acinar cells, Ad Amy2TRα induced the expression of phosphorylated Akt, Pdx1, MafA, and Ngn3 by Western blot analysis. The levels of phosphorylated Akt, Pdx1, MafA, and Ngn3 were significantly reduced in Ad Amy2TRα-infected acinar cells transfected with p85α-targeted siRNAs (Fig. 4Ad).

Immunohistochemical analysis indicated that the efficiency of viral infection was 74.2% ± 12.4% after 72 h of incubation. Ligand-bound TRα induced the expression of C-peptide in the cytoplasm (Fig. 4Ac), whereas C-peptide expression was not induced in the cells with no TRα signal (Fig. 4Ag, arrow 1 versus 2). The TRα-induced reprogramming of acinar cells did not occur in cells that were transfected with p85α-targeted siRNAs (Fig. 4Ad).

Western blot analysis showed that Ad Amy2TRα infection in control siRNA-transfected acinar cells induced the expression of prohormone convertase 1/3, carboxypeptidase E, and receptor-type tyrosine-protein phosphatase-like N, which are critical for the secretion of insulin-containing secretory granules (Fig. 4B). The expression of these proteins was significantly diminished in Ad Amy2TRα-infected acinar cells transfected with p85α-targeted siRNAs. Furthermore, at the ultrastructural level, the reprogrammed cells possess the small dense secretory granules characteristic of insulin granules (Fig. 4Ca, arrow), and insulin immunoreactivity was localized in the granules. In contrast, insulin granules were not observed in Ad Amy2TRα-infected acinar cells transfected with p85α-targeted siRNAs (Fig. 4Cb), nor do the reprogrammed cells express any other pancreatic hormones such as glucagon, somatostatin, pancreatic polypeptide, or ghrelin (data not shown). These results indicate that the interaction between TRα and p85α plays a critical role in the activation of PI3K signaling and induces insulin biosynthesis in mature pancreatic acinar cells.

**Reprogramming of Acinar Cells to Insulin-producing Cells**—The lectin WGA binds to N-acetylglucosamine and remains in the
cytoplasm of pancreatic acinar cells (20). To visualize acinar cells, the purified exocrine fraction was incubated with fluorescein-conjugated lectin and infected with adenovirus. After 24 h of incubation, WGA was localized in acinar cells, with 62.5% of elastase-positive acinar cells being labeled (Fig. 5Aa). In contrast, WGA staining was 0.1% in endocrine cells that were stained with C-peptide-specific antibodies (Fig. 5Ad). There were no WGA signals in duct cells stained with cytokeratin-19 antibody, vascular cells stained with PECAM, antibodies or mesenchymal cells stained with nestin after 24 h of treatment with lectin (data not shown). These results suggest that WGA is a highly selective and efficient marker for acinar cells. After 48 and 72 h of incubation with ligand-bound TRα, the number of elastase-expressing cells was decreased (4.6% ± 1.1% and 0.3% ± 0.2%, respectively) in WGA-labeled acinar cells (Fig. 5A, b and c). Otherwise, the number of C-peptide-expressing cells was significantly enhanced in WGA-labeled exocrine cells infected with AdAmy2TRα and treated with T3 for 48 and 72 h (35.2% ± 5.5% and 78.6% ± 13.2%, respectively) (Fig. 5A, e and f).

FIGURE 2. Reprogramming of pancreatic acinar cells induced by AdAmy2TRα. mRNA levels for 11 genes associated with the differentiation of β-cells were assayed in AdAmy2TRα-infected acinar cells treated with 100 nM T3. From four independent samples, total RNA was isolated. The amounts of insulin1, insulin2, glucokinase, amylase2, Hnf6, Foxa2, Nkx2.2, NeuroD1, Pdx1, Ngn3, and Mafa mRNA were determined by quantitative real-time RT-PCR with 100 ng of cDNA in triplicate. Relative quantification of target cDNA was determined by arbitrarily setting the control value from untreated samples to 1. All data are expressed as the mean ± S.D. (error bars). *, p < 0.05 compared with untreated cells.

TABLE 1 mRNA expression levels induced by ligand-bound TRα mRNA for 11 genes associated with the differentiation of β-cells was measured in AdAmy2TRα-infected acinar cells treated with T3. From four independent samples, total RNA was isolated. Amounts of mRNA were determined by quantitative real-time RT-PCR with 100 ng of cDNA in triplicate. Relative quantification of target cDNA was determined by arbitrarily setting the control value from untreated samples to 1. All data are expressed as the mean ± S.D.

| Time | Insulin1 | Insulin2 | Glucokinase | Amylase | Hnf6 | Foxa2 | Nkx2.2 | NeuroD1 | Pdx1 | Ngn3 | Mafa |
|------|----------|----------|-------------|---------|------|-------|--------|---------|------|------|------|
| Control | 1.0 ± 1.5 | 1.0 ± 0.7 | 1.0 ± 0.5 | 1.0 ± 0.5 | 1.0 ± 0.4 | 1.0 ± 0.5 | 1.0 ± 0.9 | 1.0 ± 0.3 | 1.0 ± 2.5 | 1.0 ± 1.4 | 1.0 ± 0.4 |
| 24 h | 12 ± 10.7 | 8 ± 3.5 | 44 ± 32.8 | 0.3 ± 0.3 | 48 ± 18.0 | 16 ± 25.2 | 502 ± 23.0 | 170 ± 21.0 | 68 ± 14.5 | 478 ± 21.1 | 588 ± 21.1 |
| 48 h | 25 ± 24.1 | 45 ± 36.4 | 48 ± 42.1 | 0.1 ± 0.1 | 48 ± 13.2 | 43 ± 33.7 | 286 ± 89.0 | 121 ± 53.3 | 98 ± 24.6 | 195 ± 15.6 | 189 ± 43.2 |
| 72 h | 59 ± 27.9 | 117 ± 29.9 | 81 ± 18.3 | 0.0 ± 0.0 | 222 ± 40.1 | 230 ± 82.6 | 177 ± 74.2 | 115 ± 32.5 | 46 ± 13.2 | 116 ± 24.5 | 66 ± 28.1 |
To confirm this observation, we generated adenovirus vector, AdAmy2Cre, in which the amylase2 promoter drives the expression of Cre recombinase, for the genetic tracing of pancreatic acinar cells. In purified acinar cells derived from ROSA26-lacZ mice, the expression of β-gal was activated by the removal of a transcriptional stop sequence by Cre recombinase.

When groups of 100 AdAmy2TRα- and AdAmy2Cre-infected acinar cells were examined, 72.3% ± 4.6% (n = 3) of the acinar cells were labeled after 24 h (Fig. 5B). The expression levels of elastase were significantly decreased after 48 or 72 h of incubation (Fig. 5A, h and I, and C). In contrast, β-gal signals were observed after 72 h by immunohistochemistry (Fig. 5A, g–l) or Western blot analysis (Fig. 5C). After 72 h of infection with AdAmy2TRα, FLAG signals were still observed by Western blotting analysis (Fig. 5C). In immunofluorescence analysis of acinar cells from ROSA26-lacZ mice, AdAmy2TRα induced the expression of C-peptide after 48 h of incubation (Fig. 5A). When groups of 100 β-gal-expressing acinar cells were analyzed, 73.4% ± 6.3%, 68.8% ± 4.3%, and 52.6% ± 8.3% of AdAmy2TRα-infected acinar cells, respectively. Furthermore, histological analysis of AdAmy2TRα-infected pancreas demonstrated insulin production in 55.4% ± 3.3% of AdAmy2TRα-infected acinar cells that were costained with anti-FLAG antibodies and anti-C-peptide antibodies. The BrdU incorporation assay indicated that AdAmy2TRα treatment had no effect on the proliferation of pancreatic acinar cells (data not shown).

To explore the function of insulin-producing acinar cells, we analyzed the blood glucose levels and insulin levels of AdAmy2LacZ- or AdAmy2TRα-infected mice that were pretreated with STZ (Fig. 7). When subsequently injected with AdAmy2TRα, fasting blood glucose levels that showed a significant improvement compared with animals injected with control virus (n = 6) had increased insulin levels in the serum. In
addition, the AdAmy2TRα-injected animals had increased glucose tolerance (Fig. 7). These results are consistent with immunohistochemical results in Fig. 6 that demonstrated that AdAmy2TRα-infected mice possess large numbers of insulin-producing cells. These results suggest that TRα-induced β-cells might release insulin in vivo.

DISCUSSION
We have shown that thyroid hormone can nontranscriptionally activate the PI3K/Akt pathway in pancreatic exocrine cells. In a ligand-dependent manner, TRα was shown to interact with PI3K in purified acinar cells by coimmunoprecipitation. The activation of the PI3K/Akt pathway by ligand-bound TRα led to increased expression of Pdx1, Ngn3, and MafA and reprogramming into insulin-producing cells. These results indicate that some of the transdifferentiation effects of the ligand-bound TRα are attributed to the expression of islet-specific transcription factors and insulin and suggest that the activation of PI3K by ligand-bound TRα may be therapeutically beneficial in diabetics.

We previously developed and validated an in vitro model for β-cell regeneration by stimulation of replicated β-cells with overexpressed ligand-bound TRα (15). Upon treatment with TRα-expressing adenovirus vector and T3, a large increase in the absolute number of β-cells was observed (15). The size of the β-cell mass is governed by the balance between the growth (differentiation and replication) and death (apoptosis) of these cells, but the mechanisms that sense the β-cell mass and maintain its homeostasis are largely unknown (24). It has also been
reported that new β-cells arise from transdifferentiation of acinar cells, based on a genetic lineage tracing study (5, 25). Several mechanisms have been proposed to explain the process of adult β-cell mass expansion, including neogenesis from pancreatic duct cells or hematopoietic tissues, replication of highly active β-cell progenitors within the islets, and simple β-cell proliferation. In the present study, we have expanded on our previous study by showing that overexpression of ligand-bound TRα induces insulin expression in pancreatic acinar cells in accordance with the activation of PI3K signaling. These results suggest the possibility that regenerated β-cells can be derived from several pathways, including by dedifferentiation from exocrine cells.

A role for ligand-bound TRα in pancreas remodeling is supported by previous studies. Exocrine pancreas remodeling occurs at metamorphosis in the *Xenopus laevis* tadpole (26). Metamorphosis in *X. laevis* involves the remodeling of organs including the skin, brain, intestine, liver, and pancreas. The addition of thyroid hormone to the rearing water induces organ remodeling, and anti-thyroid chemicals prevent remodeling. Thyroid hormone induces dedifferentiation of the entire exocrine pancreas to a progenitor state at the climax of metamorphosis (27). These cells then redifferentiate in the frog to form a typical vertebrate pancreas. Additionally, a role for TR in diverse metamorphic programs was demonstrated based on the inhibitory properties of a dominant negative form of TR on the metamorphosis of various cell types and organs (28–30). These results support the hypothesis that ligand-bound TR has an important role in the process of reprogramming pancreatic exocrine cells into insulin-producing cells.

Previous results suggested that three transcription factors, Pdx1, Ngn3, and MafA, are important for the embryonic development of the pancreas and β-cells (3, 31). Studies on the embryonic development of the endocrine pancreas have shown that the transient expression of the basic helix-loop-helix transcription factor Ngn3 drives a proendocrine fate (32, 33). Ectopic expression of Ngn3 drives the development of proendocrine ductal cells and leads to a partial recapitulation of endocrine differentiation (34). In the developing pancreas, Ngn3 is a marker for cells that are in transit from undifferentiated epithelial progenitor cells to mature endocrine cells. Our results indicate that Pdx1, Ngn3, and MafA expression is crucial for the reprogramming of pancreatic exocrine cells induced by ligand-bound TRα. These findings suggest that AdAmy2TRα-infected acinar cells regain the properties of immature pancreatic cells.

Our present results demonstrate that the PI3K signaling pathway plays a critical role in the transdifferentiation of pancreatic exocrine cells into insulin-producing cells. In the embryonic pancreas, EGF, which is upstream of the PI3K signaling pathway, increases the number of undifferentiated endocrine precursor cells; upon removal of EGF, a large number of endocrine precursor cells are differentiated (35). Therefore, PI3K signaling might be important in the proliferation of endocrine precursors and endow the cells with a commitment to the endocrine lineage. Several reports indicated that thyroid hormone activates EGF-
FIGURE 6. Reprogramming of pancreatic acinar cells induced by AdAmy2TRα. Immunodeficient mice were injected with AdAmy2LacZ or AdAmy2TRα into the pancreatic duct. The marker of pancreatic exocrine cells, elastase, was visualized with anti-elastase antibody and Alexa Fluor 488-conjugated secondary antibody (green); transfected-TRα was visualized with an anti-FLAG antibody and Alexa Fluor 555-conjugated secondary antibody (red). Transcription factors that are essential for the differentiation of pancreatic endocrine cells were visualized with Alexa Fluor 488 (green). Insulin-producing cells were stained with anti-C-peptide antibody. Scale bars, 100 μm.
or TGF-induced PI3K activation (36, 37). Indeed, our results suggest that overexpression of ligand-bound TRα induced the activation of the PI3K signaling pathway and transdifferentiation of exocrine cells. This conversion is demonstrated with the lectin cell tracing method.

The pancreas is composed of 2% endocrine cells and >90% exocrine cells. Both the endocrine and exocrine cells originate from a common pancreas progenitor, but the lineages diverge around the onset of the secondary transition of pancreas development. It has remained uncertain whether neogenesis of islets, by budding of new islets or islet cells from progenitor cells in the ducts, contributes to the postnatal β-cell mass. Recently, lineage tracing studies have demonstrated that during normal pancreas homeostasis in mice, new β-cells arise exclusively by proliferation of preexisting β-cells (38). We previously reported that it is possible to stimulate rodent β-cell replication, but it remains unclear whether a significant β-cell mass expansion can result from the replication. β-Cell regeneration can be studied in models where the β-cells are selectively destroyed by the injection of STZ, a DNA-alkylating agent. After infusion of β-cellulin to STZ-diabetic animals, β-cell neoformation occurs from somatostatin-positive islet cells (39). Minami et al. reported that activation of the EGF pathway induced pancreatic acinar cell transdifferentiation into insulin-secreting cells in vitro (5). Thus, transdifferentiation of pancreatic acinar cells into ductal cells (12) and insulin-producing cells (5) has been proven under certain conditions without gene transfer in vitro. However, direct evidence in vivo has been provided only for acinar-to-ductal transdifferentiation in transgenic mice having sole expression of Pdx1 in the pancreatic acinar cells (40). Herein, overexpression of ligand-bound TRα by adenovirus vector effectively induced the expression of transcription factors that are key molecular factors involved in the development of islets in pancreatic exocrine cells of diabetic mice. These results indicate that gene transfer can induce the reprogramming of pancreatic exocrine cells into insulin-producing cells in vivo.

Improved understanding of the signals regulating the growth and survival of adult β-cells remains one of the main challenges in diabetes research. The mechanisms regulating pancreatic β-cell mass are poorly understood. One goal of regenerative medicine is to instructively convert adult cells into other cell types for tissue repair and regeneration. In this study, by using a strategy of reexpressing key developmental regulators, we identified a specific combination of nuclear hormone-dependent transcription factors that reprogram pancreatic exocrine cells into cells that closely resemble β-cells. Although many additional factors are also required for β-cell development, further studies are necessary to understand the mechanism of β-cell regeneration.

**FIGURE 7.** Insulin secretory properties of pancreatic exocrine-derived cells. A and B, morning postprandial levels of blood glucose (A) and plasma insulin (B) in adenovirus-injected STZ-treated mice (n = 6). All data are mean ± S.D. (error bars). *, p < 0.05 compared with AdAmy2LacZ-treated mice. C, glucose tolerance test. Glucose tolerance improved in diabetic mice after injection with AdAmy2TRα (circles) compared with control virus (squares). n = 6 animals. *, p < 0.05. Data are means ± S.D. (error bars).
acknowledgments—We thank H. Takase (Hanaichi Ultra Structure Research Institute, Aichi, Japan) for expert assistance with electron microscopy and the staff of Life Technology Japan (Tokyo, Japan) for preparing the adenoviruses.

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