

1 ***The ATP-binding cassette proteins ABCC1 and ABCB1 as modulators of***
2 ***glucocorticoid action***

3 ***Short title: ABC transporters and glucocorticoid transport***

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Abstract

Responses to hormones acting through nuclear receptors are controlled by modulation of hormone concentrations not only in the circulation but also within target tissues. In recent decades, the role of enzymes that amplify or reduce local hormone concentrations has become well-established for glucocorticoid and other lipophilic hormones. Moreover, transmembrane transporters have proven critical in determining tissue responses to thyroid hormones, but there has been less consideration of the role of transmembrane transport for steroid hormones. ATP-binding cassette (ABC) proteins were first shown to influence accumulation of glucocorticoids in cells almost three decades ago. More recent observations suggest that differential transport of both exogenous and endogenous glucocorticoids by ABCB1 and ABCC1 transporters provides a mechanism whereby different tissues are preferentially sensitive to different steroids. This Review summarises this evidence, and the new insights that it provides for the physiology and pharmacology of glucocorticoid action, including in new approaches to glucocorticoid replacement.

Introduction

Glucocorticoid hormones are vital for life, with diverse effects on multiple processes and systems. Adverse effects of glucocorticoid excess are well-recognised in Cushing's syndrome, and even subtle dysregulation has implications, for example in causing cardiovascular disease.¹ Over the last thirty years it has been appreciated that the concentration of glucocorticoid in blood does not necessarily reflect that within tissues, with additional pre-receptor control from enzymes (e.g. 11 β -hydroxysteroid dehydrogenase) and binding proteins.^{2,3}

As lipophilic molecules, glucocorticoids diffuse across cell membranes to interact with intracellular targets, but they can also undergo active transmembrane transport. This was first described for the ABCB1 transporter (of the ATP-Binding Cassette [ABC] protein family), which exports cortisol and a variety of synthetic glucocorticoids from "sanctuary sites" including the brain.^{4,5} Intriguingly, corticosterone, the other endogenous human glucocorticoid, is not readily exported by ABCB1, but we have recently discovered that the ABCC1 transporter, found in tissues including adipose, exports corticosterone but not cortisol.⁶

Here we will explore the implications of this tissue-specific glucocorticoid transport in central control of the hypothalamic-pituitary-adrenal (HPA) axis, adipose tissue metabolism, and pregnancy. We will also consider whether the steroid-specificity of ABCB1 and ABCC1 transport offers insights into the different roles of corticosterone and cortisol in humans, and the opportunity for developing glucocorticoid therapies which are better targeted to maximise efficacy and minimise toxicity.

Lipophilic hormone movement

The "free hormone hypothesis" determines that unbound lipophilic hormones move passively down a concentration gradient,⁷ and indeed cells without relevant membrane transporters take up steroids freely.⁸ Differences in tissue uptake were previously attributed to physicochemical

properties, e.g. lipophilicity, until discovery of specific thyroid hormone transporters challenged traditional assumptions. The level of hormone (triiodothyronine, T3) available to receptors not only depends on hormone synthesis and activation, but also on transport into and out of cells, notably by the monocarboxylate 8 (MCT8) transporter.⁹ Neuronal T3 uptake is critically impaired without MCT8, as occurs in the X-linked “Allan-Herndon-Dudley Syndrome” of neurodevelopmental anomalies with abnormal thyroid function.¹⁰

Cellular uptake of glucocorticoids by membrane transporters has been demonstrated in *Drosophila*, where loss of the ‘Ecdysone Importer’ (Eci) produces a steroid-deficient phenotype.¹¹ Organic anion transporting polypeptide (OATP) transporters mediate the uptake of glucocorticoids in rat liver *ex vivo*, however this has not been reproducible in humans.^{12,13} A saturable glucocorticoid uptake mechanism across the blood-brain and blood-CSF (cerebrospinal fluid) barriers in mice was only discernible at supraphysiological concentrations, so may not be physiologically relevant.¹⁴

Our increasing understanding of the importance of transporters for thyroid hormone function sets a biological precedent for other lipophilic hormones, however, whilst similar active *import* of glucocorticoids in humans has not been shown, there is mounting evidence supporting facilitated *export* of glucocorticoids from cells, particularly by two members of the ABC transporter family.

ABCB1 and ABCC1 are steroid exporters

The ABC protein family

One of the most highly conserved protein superfamilies, ABC proteins shuttle toxins, xenobiotics, and signalling molecules across eukaryotic and prokaryotic cell membranes. Classified into seven subfamilies according to their structural similarity and sequence homology, they have been actively researched for decades, particularly in relation to multidrug resistance. The evolution and relevance of this transporter superfamily in cancer drug efflux has been well-reviewed,^{15,16} yet of the

over fifty human ABC proteins that have been identified, only ABCB1 and ABCC1 have recognised roles in glucocorticoid transport.¹⁷

The typical ABC transporter is a homodimer characterised by two transmembrane domains (TMDs) and two cytoplasmic nucleotide-binding domains (NBDs) (FIG. 1).¹⁸ Each TMD domain has between six and ten transmembrane α -helices depending on the specific transporter, and is involved in substrate recognition. The cytoplasmic NBDs contain conserved motifs for ATP binding and hydrolysis, including the ABC signature motif (or C-loop motif), Walker A motif (P-loop) and Walker B motif.¹⁷ Together, these dimeric NBDs act to hydrolyse ATP and provide energy to drive transport against concentration gradients.

Several models have been proposed to explain the relationship between ATP hydrolysis and TMD-mediated transport,¹⁹ with most purporting that energy from ATP hydrolysis enables switching between inward and outward facing configurations (FIG. 1A). Individual transporters are unidirectional: almost exclusively exporters in eukaryotic cells, but importers (of nutrients) or exporters (of toxins and cell wall substrates) in bacteria.²⁰ Consistent with this export function, transporters are typically found at luminal surfaces to limit xenobiotic exposure.¹⁷ Substrates range from ions to large proteins and while there is a high degree of overlap between transporters, the molecular basis of this remains poorly documented.

ABCB1 and steroid export

Initially named P-glycoprotein (P-gp) and later MDR-1 (multiple drug resistance protein 1), ABCB1 has been extensively studied as the archetypal multidrug transporter, exporting a broad array of xenobiotics including antineoplastics, antimicrobials and antidepressants (see reviews by Juan-Carlos, Sissung and Hodges).^{15,21,22}

Encoded by the human *ABCB1* gene located on chromosome 7q21.12, the resultant protein is 1280 amino acids (141.5 kDa) in size with 12 membrane spanning helices.²³ The polyspecificity of ABC

115 transporters is often purported to result from plasticity of the drug-binding pocket, both in terms of
116 side chain and backbone arrangements. Numerous attempts have been made over the years to
117 determine the 3D structure of ABC proteins in efforts to understand their transport mechanisms and
118 substrate specificity, however their size and hydrophobicity provide significant challenges.²⁴ Recent
119 advances in the use of cryo-electron microscopy have enabled structural insights into substrate
120 binding.²⁵⁻²⁷ Alam *et al* reconstituted the structure of human ABCB1 in complex to chemotherapeutic
121 drugs and revealed the drug-binding cavity is globular in shape, with interactions from all 12 TMDs
122 (FIG. 1B).²⁵ Moreover they propose that substrate-induced structural changes in NBD2 confer changes
123 in ATPase activity, which determines transport action.

124 While a putative steroid-binding site has been identified in human ABCB1, this was based upon
125 a homology model of just the NBDs²⁸ and is not definitive. However, physiological data does support
126 selective ABCB1-mediated transport of steroids. In the 1960s, murine fibroblasts were observed
127 exporting steroids in an energy- and temperature-dependent manner, consistent with active
128 transport.²⁹ Cortisol export was later demonstrated in a porcine renal tubular cell line (LLC-PK1)
129 overexpressing human *ABCB1*.³⁰ In the intervening period, several endogenous and synthetic steroids
130 have been confirmed as ABCB1 substrates. Gruol and Bourgeois stratified steroids into three
131 categories depending on the presence of hydroxyl groups at positions 11 and 17;³¹ ABCB1-mediated
132 efflux was highest for steroids with both hydroxyl groups (including dexamethasone, cortisol and
133 prednisolone), lowest for those with neither (deoxycorticosterone and progesterone), and
134 intermediate in those with one group (including corticosterone and aldosterone). Yates further
135 illustrated that A-ring planarity and 6 α - and 16 α - methyl substitution enhanced transport, in keeping
136 with a critical hydrophobic pocket in the steroid-binding region.³² Methylprednisolone is the
137 glucocorticoid most effectively exported by ABCB1, followed by prednisolone, betamethasone,
138 prednisone, dexamethasone, cortisol and cortisone.³¹⁻³³ Aldosterone appears to be weakly
139 transported, but there is no evidence that sex steroids, 11-deoxycorticosterone and progesterone
140 undergo ABCB1-mediated export,³¹ although progesterone does bind avidly to ABCB1 with inhibitory

141 effect.³⁴ Corticosterone - the predominant glucocorticoid in rats and mice - was initially shown to be
142 an ABCB1 substrate on the basis of efflux from murine macrophage-like cells.³⁵ Indeed recent *in vitro*
143 work in murine adrenocortical cells has demonstrated that the ability of these cells to secrete
144 corticosterone is blocked by pharmacological ABCB1 inhibition.³⁶ This is in contrast to previous *in vitro*
145 work showing no corticosterone export in the murine LMCAT fibroblast line.^{31,37-39} Importantly, in
146 studies of murine thymoma cells overexpressing *Abcb1* where corticosterone and cortisol transport
147 was compared, there was lower efflux of corticosterone compared to cortisol,³¹ indicating a
148 preference of this transporter for cortisol. Studies of the human transporter have not shown
149 corticosterone to be transported by ABCB1, so affinity may be species specific.^{4,40}

150

151 *ABCC1 and steroid export*

152 First identified and cloned as multidrug resistance protein1 (MRP1), ABCC1 was also
153 discovered in multidrug resistance studies where high levels of expression are poor prognostic
154 indicators in certain malignancies.⁴¹⁻⁴³ Since then, ABCC1 has been shown to efflux a diverse range of
155 conjugated xenobiotics and physiological organic anions.⁴⁴ Like ABCB1, ABCC1 demonstrates polarity
156 in epithelial cells, but is located on the basolateral rather than apical membrane.⁴⁵

157 Encoded by the human *ABCC1* gene on the short arm of chromosome 16 (16p13.11), strikingly,
158 ABCC1 and ABCB1 share only 23% sequence identity, and differ substantially in their structural and
159 physiological functions. To date, only the structure of bovine ABCC1 has been determined by cryo-
160 electron microscopy.⁴⁵ The 190kDa ABCC1 protein has 17 transmembrane α -helices, distributed
161 among three TMDs, rather than the two TMDs observed in ABCB1 (FIG 1C) ⁴⁵

162 The binding site within the transmembrane domain is “bipartite” – having a positively charged
163 “P pocket” which forms hydrogen bonds with glutathione (GSH) residues, and a second “H pocket”
164 which interacts with hydrophobic moieties. This explains why GSH coupling facilitates transport of a

165 wide range of compounds. ABCC1 substrates tend to be organic anions, whereas those for ABCB1 tend
166 to be weak cations,⁴⁵ and whilst ABCB1 is thought to transport substrates partitioning through the
167 bilipid cell membrane (the “hydrophobic vacuum”),⁴⁶ ABCC1 extracts them directly from the
168 cytoplasm.⁴⁵

169 ABCC1 uniquely exhibits affinity for organic anions and phase II hepatic metabolites
170 (endogenous and xenobiotic compounds conjugated with GSH, glucuronide and sulphate to facilitate
171 excretion). There are differences between human and other mammalian isoforms, e.g. the
172 glucuronide conjugate of 17 β -oestradiol is a substrate only in humans.⁴⁷ It has been shown *in vitro*,
173 both in virally transfected mouse fibroblast LMCAT cells, and subsequently in human adipocytes, that
174 ABCC1 can export corticosterone and 11-deoxycorticosterone, but not cortisol, prednisolone or
175 dexamethasone.^{6,39}

177 **ABCB1 and ABCC1 in tissues**

178 The mRNA expression profiles of human ABCB1 and ABCC1 in various tissues are summarised
179 in FIG. 2. Highly expressed in the adrenal gland, ABCB1 is also found at absorptive surfaces (e.g. of the
180 intestines), protective barriers (e.g. testis, blood-brain barrier and placenta) and secretory tissues (e.g.
181 biliary canaliculi and renal tubule).²³ ABCC1 is widely expressed in almost all cell types, with highest
182 levels in thymus, parathyroid and skeletal muscle. It appears poorly expressed in the liver⁴⁸ and
183 nervous system, but notably is found in greater quantities than ABCB1 in adipose tissue, and skeletal
184 muscle.^{23,49,50}

185 A model for the consequences of this tissue-specific transporter expression on intracellular
186 concentrations of different glucocorticoids is outlined in FIG. 3. Combining the *in vitro* works of
187 Bourgeois, Webster, and Nixon, glucocorticoids can be separated into three groups depending on
188 relative susceptibility to export by ABCB1 and ABCC1.^{6,31,39} This model predicts that intracellular

189 concentrations of cortisol will be lower in tissues predominantly expressing ABCB1 (including central
190 HPA axis negative feedback sites) and corticosterone will be lower in tissues predominantly expressing
191 ABCC1, such as adipose.

192

193 *ABCB1 and ABCC1 modulate the HPA axis*

194 Central control of the HPA axis depends on feedback from circulating glucocorticoids to the
195 hypothalamus and pituitary, but to reach the brain they must traverse the tightly packed endothelium
196 of the “blood-brain barrier”, where ABCB1 is found.⁵¹ Murine models have been used extensively to
197 assess ABCB1-dependent modulation of steroid concentrations within tissues, including the brain.
198 Importantly, rodents have two ABCB1 isoforms – ABCB1A (aka MDR1A or MDR3) and ABCB1B (aka
199 MDR1B or MDR1),^{52,53} which broadly share the characteristics of the human protein.⁵³ Indeed, *Abcb1a*
200 knockout mice accumulate 87x more of the ABCB1 substrate ivermectin in brain than wild-type
201 animals,⁵⁴ while ABCB1 inhibition with tariquidar increases cerebral uptake of labelled verapamil
202 during positron-emission tomography (PET) imaging and demonstrates the role of ABCB1 at the
203 human blood-brain barrier.⁵⁵

204 *Abcb1a* knockout mice exhibit enhanced retention of cortisol and dexamethasone in the
205 brain.^{4,5,54,56} As seen *in vitro*, results for corticosterone export *in vivo* are varied, perhaps reflecting
206 redundancy between the murine isoforms. Karssen *et al.* reported no difference in brain
207 corticosterone in adrenalectomised *Abcb1a* knockout versus wild-type mice infused with radio-
208 labelled corticosterone,⁴ however the double knockout mouse (*Abcb1ab*^{-/-}) retains an excess of both
209 glucocorticoids in the brain.⁵⁷ This was greater for cortisol, suggesting that overall ABCB1 activity in
210 mice favours cortisol over corticosterone transport. The opposite was found in studies by the Pariante
211 group where there was retention of both glucocorticoids in *Abcb1a* knockout mice, and cortisol
212 retention alone in *Abcb1ab* double knockouts.⁵⁸⁻⁶⁰ The authors highlight methodological differences
213 between the studies which limit comparisons; for instance, in one study isotope radioactivity rather

214 than intact steroid concentration was measured, and use of labelled corticosterone in adrenally intact
215 animals may have resulted in isotope dilution.

216 From these findings we might predict that the HPA axis would be relatively suppressed by
217 accumulation of glucocorticoids in brain when ABCB1 activity is reduced. *Abcb1a* knockout mice do
218 have evidence of HPA axis suppression, with lower basal and stress-stimulated levels of
219 corticosterone, ACTH and corticotrophin-releasing hormone than controls, with effect localised to
220 hypothalamic level.⁶¹ Furthermore, mice treated with the ABCB1 inhibitor tariquidar have an
221 attenuated corticosterone response to stressful stimulus.⁶²

222 In larger, cortisol-dominant species the ABCB1 protein is well conserved, with a notable
223 exception being in Collie-derived dogs. Like Schinkel's *Abcb1a* knockout mice,⁵⁴ these animals are
224 exquisitely sensitive to ivermectin, owing to a 4-bp deletion mutation (termed *Mdr1-1Δ*) for which
225 40-50% of this breed are homozygotes.^{63,64} This mutation results in a severely truncated protein (<10%
226 of normal length) which is predicted to be non-functional. Anecdotally, Collies have been viewed by
227 veterinarians to have a relatively slow illness recovery,⁶⁵ and Mealey demonstrated chronic
228 suppression of the HPA axis in animals with the MDR1^{-/-} genotype, with lower basal cortisol levels and
229 greater ACTH suppression in response to dexamethasone than the wild type. It is hypothesised that
230 enhanced brain penetration of cortisol (the dominant canine glucocorticoid) leads to HPA axis
231 suppression, and predisposes the animals to a form of relative corticosteroid insufficiency.⁶⁵ This has
232 been supported by a recent metabolomics study demonstrating lower urinary cortisol metabolites in
233 MDR1^{-/-} dogs than controls [reaching significance for Allo-tetrahydro-cortisol (11.2 ± 3.4 ng/L vs 20.7
234 ± 14.9 ng/L, $p=0.006$) and β -cortol (105.5 ± 63.3 ng/L vs 221.0 ± 225.5 ng/L, $p=0.025$)].⁶⁶

235 In a human study, the corticosterone:cortisol ratio in brain autopsy specimens was 5x greater
236 than the plasma ratio in age- and sex-matched healthy controls.⁴ The ratio of corticosterone:cortisol
237 in live subjects is similarly 5-6x higher in CSF than plasma.⁶⁷ Many drugs inhibit ABCB1, including

238 verapamil and cyclosporin A, but their experimental use to test ABCB1 physiology in humans is
239 hampered by toxicity at levels too low for meaningful ABCB1 inhibition.⁶⁸

240 This is all consistent with the hypothesis that ABCB1 on the blood-brain barrier exports cortisol
241 and thereby modulates HPA axis negative feedback in multiple species. The absence of ABCC1 from
242 the brain and blood-brain barrier is consistent with corticosterone being retained more so than
243 cortisol in brain. One additional complexity, however, is that the pituitary gland (which expresses both
244 transporters)⁶⁹ lies outside the blood-brain barrier and yet also contributes to HPA axis control. We
245 have demonstrated that administration of probenecid, an inhibitor of ABCC1, reveals greater tonic
246 negative feedback of the HPA axis in healthy subjects as judged by elevations in ACTH and cortisol
247 during combined mineralocorticoid and glucocorticoid receptor antagonism.⁷⁰ This finding is
248 consistent with ABCC1 also contributing to export of corticosterone from the pituitary or other central
249 feedback areas, and warrants further investigation in animal models.

250

251 *ABCC1 transporter in adipose tissue*

252 In contrast with the blood-brain barrier where ABCB1 is more abundant than ABCC1, the
253 reverse is true in adipose. Glucocorticoids within adipose tissue induce lipogenesis, particularly
254 stimulating central fat accumulation and adipokine production.⁷¹ Global *Abcc1* knockout mice infused
255 with both glucocorticoids showed enhanced corticosterone but not cortisol accumulation in adipose
256 tissue, and upregulation of both glucocorticoid-responsive and adipogenic genes.⁶

257 We have also demonstrated that human adipocytes preferentially accumulate cortisol over
258 corticosterone, and that this was reversed *in vitro* after treatment with the ABCC1 inhibitors
259 probenecid or MK-571.⁶ This was also accompanied by activation of glucocorticoid-responsive and
260 adipogenic genes (*PER1*, *ADIPOQ*, *ATGL*, *HSL*) and resulted in increased fatty acid accumulation in lipid
261 droplets.⁶ Moreover, during infusion of cortisol or corticosterone *in vivo* in patients with primary

adrenal insufficiency, there was greater adipose induction of glucocorticoid-responsive gene expression (*PER1*, *LPL*) in response to cortisol than corticosterone, achieved at plasma glucocorticoid levels which were equipotent for ACTH suppression.⁶

ABCB1 and ABCC1 in the placenta

As the interface between mother and fetus in pregnancy, the placenta functions both as a nutritive source and barrier, including to glucocorticoid transport. The fetus (unable to synthesise cortisol until the third trimester) depends on maternal cortisol, however whilst maternal cortisol levels increase several-fold during pregnancy, this is not transferred to the fetus indiscriminately.⁷² The placenta provides a glucocorticoid barrier in early pregnancy when excessive glucocorticoids are detrimental,⁷³ but has a more facilitative role towards term for fetal organ maturation.⁷⁴

The enzyme 11 β -hydroxysteroid dehydrogenase 2 (11 β -HSD2) is viewed as the main component of the placental glucocorticoid barrier, converting active cortisol to inactive cortisone.⁷⁵ A study inhibiting the 11 β -HSD2 enzyme during *ex vivo* perfusion of recently delivered human placentas suggested that 11 β -HSD2 may only contribute part of the glucocorticoid barrier, as cortisol transfer was restricted even at maximal inhibition.⁷⁶ The role of other mechanisms at the placental barrier, such as transmembrane transport, warrants further consideration.

ABCB1 is located within syncytiotrophoblasts at the apical border, in direct contact with maternal blood.⁷⁷ It is highly expressed in early pregnancy and decreases towards term in keeping with the physiological role suggested above.⁷⁸ Glucocorticoids, as in other tissues, have been shown to upregulate *ABCB1* in the first trimester placenta which may enhance the barrier effect.⁷⁹ Studies demonstrating low concentrations of ABCB1 substrates (e.g. antiretrovirals) in the fetal circulation both at birth, and in the *ex vivo* perfused placenta indicate this process is active *in vivo*.⁸⁰

ABCC1 is located on the fetal-facing placental surface and has been identified in cytotrophoblasts, syncytiotrophoblasts and fetal endothelium.⁸¹ This may be consistent with a role in transferring substrates (e.g. folic acid) to the fetus and, in contrast to *ABCB1*, *ABCC1* is upregulated towards term.^{81,82} Studies of other ABCC1 substrates with the inhibitors probenecid and MK-571 have not demonstrated a clear effect on cross-placental transfer, so cannot be extrapolated to corticosterone transport.⁸³ It has been shown that the ratio of cortisol:corticosterone is higher in the maternal circulation (15:1) than in the umbilical vein (7:1) at term,⁸⁴ which may be accounted for by fetal adrenal cortisol:corticosterone secretion rates, or by facilitated transport of maternal corticosterone by ABCC1 into the fetal circulation.

Regulation and dysregulation

Regulation of ABCB1

Mechanisms underpinning regulation of *ABCB1* expression are reviewed thoroughly elsewhere.⁸⁵⁻⁸⁷ The *ABCB1* promoter contains a number of areas of interest, including binding sites for the tumour suppressor p53, heat shock proteins and “adopted orphan receptors” including the Pregnane-X Receptor (PXR) and Constitutive Androstane Receptor (CAR) which bind a number of xenobiotic ligands.⁸⁸ Xenobiotics, inflammatory mediators and cellular stress (such as irradiation, heat shock, hypoxia) typically upregulate *ABCB1* expression through common pathways involving nuclear factor kappa B (NF-κB) and Y-box binding protein.^{89,90} This appears to be a protective response – polymorphisms in NF-κB are linked with increasing colon cancer risk potentially related to enhanced cellular exposure to toxins.⁹¹

Glucocorticoids modulate expression of *ABCB1* mRNA and protein in rodents and humans. This has been demonstrated across multiple tissues with dexamethasone, prednisolone, cortisol, methylprednisolone and some inhaled glucocorticoids.^{33,79,92-97} Glucocorticoids predominantly induce

309 *ABCB1* expression, however this effect may be specific to some species or cell types as there are also
310 instances of *ABCB1* downregulation⁹⁸ This glucocorticoid effect is inhibited in the presence of the
311 glucocorticoid receptor (GR) blocker RU486, indicating this is at least partly mediated via the GR, but
312 since no consensus glucocorticoid response element (GRE) has been found in the human *ABCB1*
313 promoter, this is assumed to be an indirect genomic effect. Zhang *et al* showed that dexamethasone-
314 mediated upregulation of *ABCB1* in retinal pigment epithelium was abolished when the PXR receptor
315 was silenced, implying that PXR (which does contain a consensus GRE) is either a co-regulator or target
316 of GR.^{97,99,100} This raises concerns about increasing drug efflux when glucocorticoids are used in
317 combination with other *ABCB1* substrates (as in chemotherapy protocols), and is theorised to be a
318 cause of glucocorticoid resistance in conditions such as asthma,³³ but this effect has also been
319 exploited clinically e.g. in the treatment of paraquat toxicity with methylprednisolone to increase drug
320 excretion.¹⁰¹

321 Taken together this evidence suggests that in times of increased physiological stress (e.g. in
322 response to illness or injury), *ABCB1* is upregulated both by stress-activated glucocorticoids, and by
323 signals released by cellular damage. This upregulation may result in positive feedback on cortisol
324 production by further restricting access to higher negative feedback sites. However, regulation of
325 *ABCB1* in inflammation is complex and potentially biphasic: there is evidence from rodent studies that
326 in the very early stages of inflammation *ABCB1* is functionally inhibited by lipopolysaccharide and
327 inflammatory cytokines despite maintained mRNA expression, perhaps due to trafficking of *ABCB1*
328 away from the cell membrane; later in the evolution of inflammation there is upregulation of mRNA
329 and protein by the cytokines tumour necrosis factor- α (TNF- α) and Endothelin 1 (ET-1) converging
330 on the NF- κ B pathway.⁸⁹ Protein turnover at the cell surface under normal conditions is relatively slow
331 (*ABCB1* half-life estimated at just over 24hrs)¹⁰² and there may be a role for post-translational and
332 other mechanisms in modulating this.

333

334 *Regulation of ABCC1*

335 As with *ABCB1*, most research on factors affecting *ABCC1* expression levels and activity relates
336 to cancer biology and chemotherapeutics, whilst physiological regulation has been poorly studied to
337 date. Basal transcription of *ABCC1* is stimulated by the SP-1 (Specificity protein 1) transcription
338 factor¹⁰³ which is in turn inhibited by the tumour suppressor protein p53.¹⁰⁴ It has not been clearly
339 established whether PXR affects *ABCC1* transcription,^{105,106} and whilst early mapping of the *ABCC1*
340 promoter in a human leukaemic cell line did reveal a putative GRE site, dexamethasone has not been
341 shown to alter *ABCC1* expression in the human placenta or in lymphocytes.^{94,107-109} Furthermore, we
342 cannot clearly conclude whether *ABCC1* is affected by acute inflammation as is the case with *ABCB1*:
343 both unchanged and increased mRNA expression has been reported in response to mediators such as
344 lipopolysaccharide, TNF- α , IL-1 and IL-6.¹¹⁰⁻¹¹²

345 *In vitro* studies investigating metabolic regulation of *ABCC1* have focused on endothelium,
346 demonstrating downregulation of transcript expression in a hyperglycaemic environment.¹¹³
347 Metformin, a drug commonly used in treatment of type 2 diabetes, is known to reduce *ABCC1*
348 expression in a human hepatocellular carcinoma cell line through the AMPK (5' AMP-activated protein
349 kinase) - HIF-1 α (Hypoxia-inducible factor 1 alpha) pathway.¹¹⁴

350 Whilst limited, overall this evidence suggests that *ABCC1* is regulated differently from *ABCB1*
351 and is predominantly responsive to metabolic and immunomodulatory signals rather than to
352 mediators of acute stress or inflammation.

353

354 *Pathological dysregulation*

355 There have been few studies of variations in ABC transporter expression beyond the extensive
356 descriptions in various cancers described above. A recent transcriptomic analysis utilising single-cell
357 RNA sequencing showed upregulation of *ABCB1* in the adrenal cortex of patients with ACTH-

358 dependent Cushing's disease.³⁶ This likely reflects the effects of glucocorticoids on *ABCB1* expression,
359 but may contribute to pathogenicity by further enhancing cortisol export from the gland. Expecting
360 that steroid retention in adipocytes would be higher in obese individuals, we found that *ABCC1* mRNA
361 levels are upregulated in adipose tissue (subcutaneous and visceral) of obese versus lean subjects,
362 which may paradoxically reduce glucocorticoid concentrations in adipocytes, although this may only
363 be true for corticosterone.⁶

364

365 *Lessons from human genetics*

366 Human germline mutations in *ABCB1* and *ABCC1* are rare. To our knowledge, there are just
367 two publications of *ABCB1* mutations: twin girls with toxic encephalopathy during febrile illness,¹¹⁵
368 and a thirteen year old boy with ivermectin sensitivity.¹¹⁶ In both cases the mutations were identified
369 by whole exome sequencing and showed compound heterozygosity. The twin girls were found to have
370 a nonsense mutation (p.Pro1182X) combined with a splicing variant (c.2786 + 1 G>T) and showed
371 markedly enhanced CNS penetration of ¹¹C-verapamil on PET (positron emission tomography)
372 imaging, in comparison to their parents. Their symptoms were suspected to be caused by retention of
373 inflammatory mediators within the brain during intercurrent illness. The investigators estimated from
374 lymphocyte studies that only ~10% of functional *ABCB1* protein was expressed. In the other case, the
375 affected boy presented with severe neurological side effects after a single oral dose of ivermectin and
376 was found to have inherited a nonsense mutation in *ABCB1* from each parent (c.2380 C>T and
377 c.3053_3056delTTGA), both of which are predicted to result in loss of the C-terminal nucleotide
378 binding domain. The children were otherwise healthy and growing normally in each case.

379 Similarly, there is only one published mutation of *ABCC1* of clinical significance: a
380 heterozygous missense mutation (c.1769 A>G) recently identified as causing familial sensorineural
381 deafness.¹¹⁷ *ABCC1* has been found within the rodent cochlea where it could be protective against
382 neurotoxins.¹¹⁸ This mutation is thought to disrupt hydrogen bonds and thus stability between the

383 helices of the transmembrane domains, and analysis of lymphoblastoid cell lines from affected family
384 members showed loss of around 40-45% of ABCC1 mRNA expression when compared to those
385 unaffected, suggesting additional impairment of mRNA stability. Transport of SNARF-1 (an ABCC1
386 substrate) from affected cells was subsequently shown to be slower.

387 With nonsense and frameshift mutations being rare, there have been attempts to correlate
388 common polymorphisms with clinically relevant outcomes, as reviewed by Leschziner and
389 colleagues.¹¹⁹ Three *ABCB1* variants are common in humans – c.2677 G>A/T, c.3435 C>T and c.1236
390 C>T. The c.3435 C>T allele is synonymous but may affect mRNA stability;¹²⁰ c.1236 C>T is silent; but
391 c.2677 G>A/T does result in amino acid substitution (alanine to serine or threonine), and therefore
392 potentially to substrate changes. Plasma levels of the *ABCB1* substrate digoxin have been found to be
393 increased, decreased and unchanged in individuals with these polymorphisms. There is marked
394 variation in frequency across different races, e.g. c.3435 C>T is much less common in African
395 populations (~80% of people from West Africa are homozygous for the C allele versus ~20% of subjects
396 from western Europe).^{120,121} However, attempts to correlate polymorphisms with response to
397 chemotherapeutics, drug side effects, and resistance to anti-retroviral and anti-epileptic therapies
398 have all been inconclusive.¹²²⁻¹²⁴

399 Studies of the HPA axis in individuals with *ABCB1* variants have been undertaken but have
400 been inadequately powered. Suzuki et al. found no differences in evening cortisol and ACTH in 30
401 Japanese men with differing c.3435 genotypes; however, Nakamura reported lower levels of 6pm
402 plasma cortisol in those with one or two copies of the T allele (i.e. that associated with potentially
403 reduced transporter mRNA stability) in a study of 51 women, reaching significance only in the follicular
404 menstrual phase.^{125,126} The variant c.2677 G>A/T in one candidate gene study of over 5000 Japanese
405 individuals was highly associated with increased body mass index, which could potentially reflect
406 greater HPA axis activity, whilst in a study of 154 depressed individuals, cortisol (but not ACTH)
407 response to corticotrophin-releasing hormone was lower in TT homozygotes, which was taken to

408 reflect reduced adrenal cortisol release.^{36,127} However, neither plasma cortisol levels nor body mass
409 index have been associated with any *ABCB1* polymorphisms in larger cohorts.

410 Genetic studies have also been undertaken in patients taking exogenous steroids. In a cohort
411 of 171 patients requiring long-term glucocorticoid replacement for adrenal insufficiency, those with
412 the c.3435 TT genotype had lower bone density, suggesting greater steroid absorption or enhanced
413 bone penetration.¹²⁸ There have been attempts to correlate glucocorticoid treatment outcomes in
414 patients with rheumatoid arthritis, inflammatory bowel disease, immune thrombocytopenic purpura
415 and nephrotic syndrome with genotype.¹²⁹⁻¹³² Most, but not all, indicate higher steroid response with
416 the minor allele but are limited by sample size and failure to control for multiple testing.

417 For *ABCC1*, documented polymorphisms are mostly rare and non-coding, and have not been
418 tested against measures of HPA axis activity or metabolism.¹³³ Three polymorphisms may predict
419 outcome from acute myeloid leukaemia but any effect on transporter expression or function has not
420 been established.¹³⁴

421

422 **Implications and research agenda**

423 The observation that two ABC transporters influence tissue glucocorticoid retention allows us
424 to add membrane transporters to the list of factors involved in pre-receptor glucocorticoid
425 metabolism (FIG. 4). These observations provide insights into HPA axis physiology, and how
426 corticosterone and cortisol may serve different functions in species which produce both steroids. They
427 also provide therapeutic opportunities for anti-inflammatory and physiological replacement steroid
428 therapies which might better target tissues mediating efficacy, and avoid those mediating toxicity.

429

430 *Revised glucocorticoid physiology*

431 In rodents, the lack of steroid 17-hydroxylation means that corticosterone is the sole
432 endogenous glucocorticoid.¹³⁵ In humans and other species where both glucocorticoids circulate, it is
433 common to consider them interchangeable. Indeed, cortisol and corticosterone share similar
434 metabolic pathways (e.g. susceptibility to metabolism by 11 β -HSD enzymes) and affinities for the
435 glucocorticoid and mineralocorticoid receptors.¹³⁶⁻¹³⁹ However corticosterone does exhibit differences
436 to cortisol, including more rapid clearance from the circulation, and a greater fold response to ACTH
437 such that the corticosterone/cortisol ratio rises under stress.¹⁴⁰⁻¹⁴²

438 The findings outlined here further illustrate that cortisol and corticosterone are not
439 interchangeable with respect to glucocorticoid action. Specifically, in tissues where ABCB1 but not
440 ABCC1 is present, such as the brain, cortisol concentrations are constrained by export back into the
441 circulation and corticosterone can play a disproportionate role. Conversely, in tissues such as adipose
442 where ABCC1 but not ABCB1 is expressed, corticosterone is exported and the response to cortisol can
443 be disproportionate (FIG. 5).

444 This raises the concept of a distinctive role for corticosterone in mediating HPA axis negative
445 feedback. In the stressed state, the ability to restrict high levels of cortisol from higher centres may
446 prevent axis suppression after a stressful event and facilitate recovery, as demonstrated by the *Mdr1*-
447 Δ Collie dogs.⁶⁵ It is recognised in other species that the ratio of cortisol:corticosterone and peak
448 circulating glucocorticoid levels vary seasonally,¹⁴³ possibly in response to photoperiod length. If
449 corticosterone is more accessible to negative feedback sites, and less peripherally anabolic than
450 cortisol, then this may both restrain the energy-expending stress response, and improve access to vital
451 adipose energy stores when food is scarce.

452 Conversely, with slower turnover than corticosterone in the circulation and adipose tissue in
453 comparison to other tissues like brain and liver,¹⁴⁴ cortisol may provide the option for medium term
454 adjustments, in comparison with the acute changes in corticosterone.

Understanding the implications of differential control and actions of cortisol and corticosterone in glucocorticoid physiology will require detailed dissection of the dynamics of ligand availability for receptors within human target tissues *in vivo*. The increasing use of exome-wide sequencing in clinical as well as research settings may well identify further individuals or families with significant *ABCB1* and *ABCC1* mutations, and offer new routes to addressing these key physiological questions.

461

462 *Novel glucocorticoid treatment approach*

A major limitation of glucocorticoid therapies is their narrow therapeutic index. Despite extensive efforts, it has proved difficult to develop selective glucocorticoid receptor modulators with pharmacodynamic interactions which discriminate efficacious and toxic gene transcription.¹⁴⁵ An alternative approach depends on the premise that efficacy and toxicity are often mediated in different tissues, so that the therapeutic index could be improved by modifying the pharmacokinetics of steroid drugs to 'target' them to the tissues where efficacy is mediated while avoiding tissues where toxicity is mediated. Could this be achieved using steroids with different affinity for the *ABCB1* and *ABCC1* transporters?

When considering physiological replacement in patients with adrenal insufficiency, the challenges of this narrow therapeutic index are well documented, with adverse outcomes including, but not limited to, obesity, osteopenia and insulin resistance attributable to their steroid regime.^{146,147} This is particularly difficult in Congenital Adrenal Hyperplasia (CAH), where doses of glucocorticoid which achieve adequate adrenal androgen suppression are invariably associated with morbidity. All glucocorticoids used for hormone replacement (cortisol, i.e. hydrocortisone; prednisolone; dexamethasone; and the active metabolites of pre-drugs cortisone and prednisone) are substrates for *ABCB1* and not *ABCC1*. Although there may be some benefits from pharmacokinetic adjustments,^{148,149} this cannot overcome the closeness of the dose-response relationship between efficacy and toxicity.

Corticosterone is not currently available in oral form, but our recent experimental work using intravenous corticosterone has provided proof-of-concept evidence of its potential advantages. As described earlier, there was greater glucocorticoid-responsive gene expression in response to cortisol over corticosterone in adipose of patients with Addison's disease.⁶ In a similar study, 14 individuals with CAH also underwent ramped cortisol and corticosterone infusions. Despite higher plasma levels of corticosterone being achieved, there was greater insulin release in response to cortisol – a marker of glucocorticoid effect on adipose to induce insulin resistance.¹⁵⁰

The potential for glucocorticoid therapies which avoid toxicity in metabolic tissues deserves further investigation, and would require generation of an oral corticosterone preparation.

Conclusions

We have collated evidence from cell, animal and human studies that the ATP-binding cassette transporters ABCB1 and ABCC1 differentially export cortisol, corticosterone and synthetic glucocorticoids from tissues and contribute to pre-receptor glucocorticoid regulation. Differing transporter expression profiles in the brain, placenta and adipose confer different tissue sensitivities to these steroids, which may be important for optimising the responsiveness of the HPA axis, controlling fetal steroid exposure across gestation, and optimising adipose fuel metabolism. Whilst much is known about these transporters when it comes to multidrug resistance, their physiological roles and regulation remain largely unexplored. The prospect of developing steroid therapies with transporter affinities tailored to give improved efficacy, without deleterious peripheral toxicity, gives new avenues for management of inflammatory and endocrine diseases.

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971

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Figure legends

Figure 1: Action and structure of ABCB1 and ABCC1. (A) In general, most ABC transporters are comprised of 2 transmembrane domains (TMD) and 2 nucleotide binding domains (NBD). In this proposed model of action, binding of ATP dimerises the NBDs and induces conformational change within the TMDs, resulting in the switch between “inward” and “outward” facing configurations.^{17,18} Subsequent hydrolysis of ATP returns the transporter to baseline. (B) Ribbon diagram of human ABCB1 (Protein Data Bank ID 6QEX) and (C) Ribbon diagram of bovine ABCC1 (Protein Data Bank ID 5UJA). The N- and C- terminal halves are coloured magenta and blue respectively. NBD1 and NBD2 are coloured green and yellow respectively, with drug-binding pocket highlighted.

Figure 2: Tissue-specific expression of ABCB1 and ABCC1. Human expression of *ABCB1* and *ABCC1* is shown as derived from data from the Human Protein Atlas. Expression is normalised to an Nx (Normalised expression) value based on outputs from the Human Protein Atlas, GTEx and FANTOM5 transcriptomic analyses (data available online from v21.proteinatlas.org).²³ Tissues are ranked in order of *ABCB1:ABCC1* ratio, such that those towards the top of the y axis have greater *ABCB1* expression, and those at the bottom higher *ABCC1*.

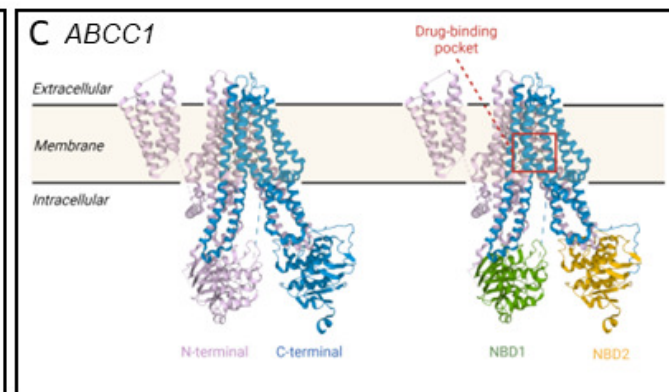
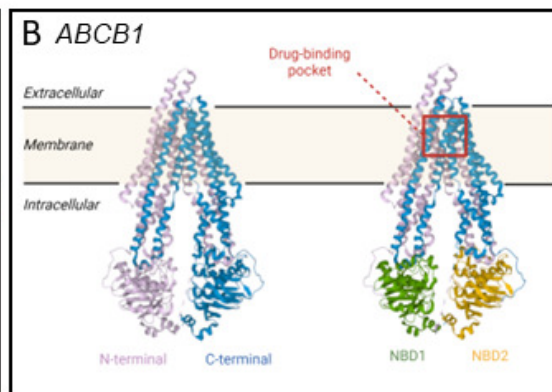
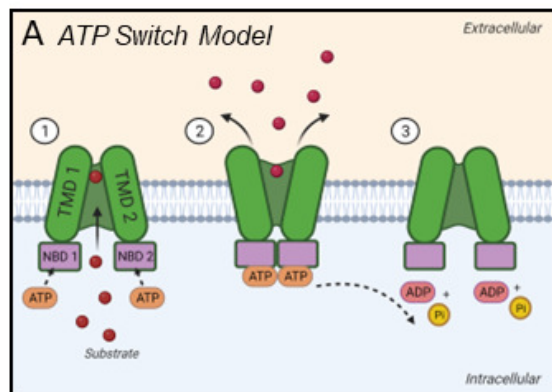
Figure 3: Tissue ABC transporter expression determines glucocorticoid sensitivity. The influence of ABCB1 and ABCC1 on retention of common glucocorticoids within human target tissues depending on transporter affinity is depicted. Steroids in red are predominantly substrates for ABCB1, those in dark blue predominantly substrates for ABCC1 and those in light green for neither transporter. Diffusion indicated by double-headed arrow.

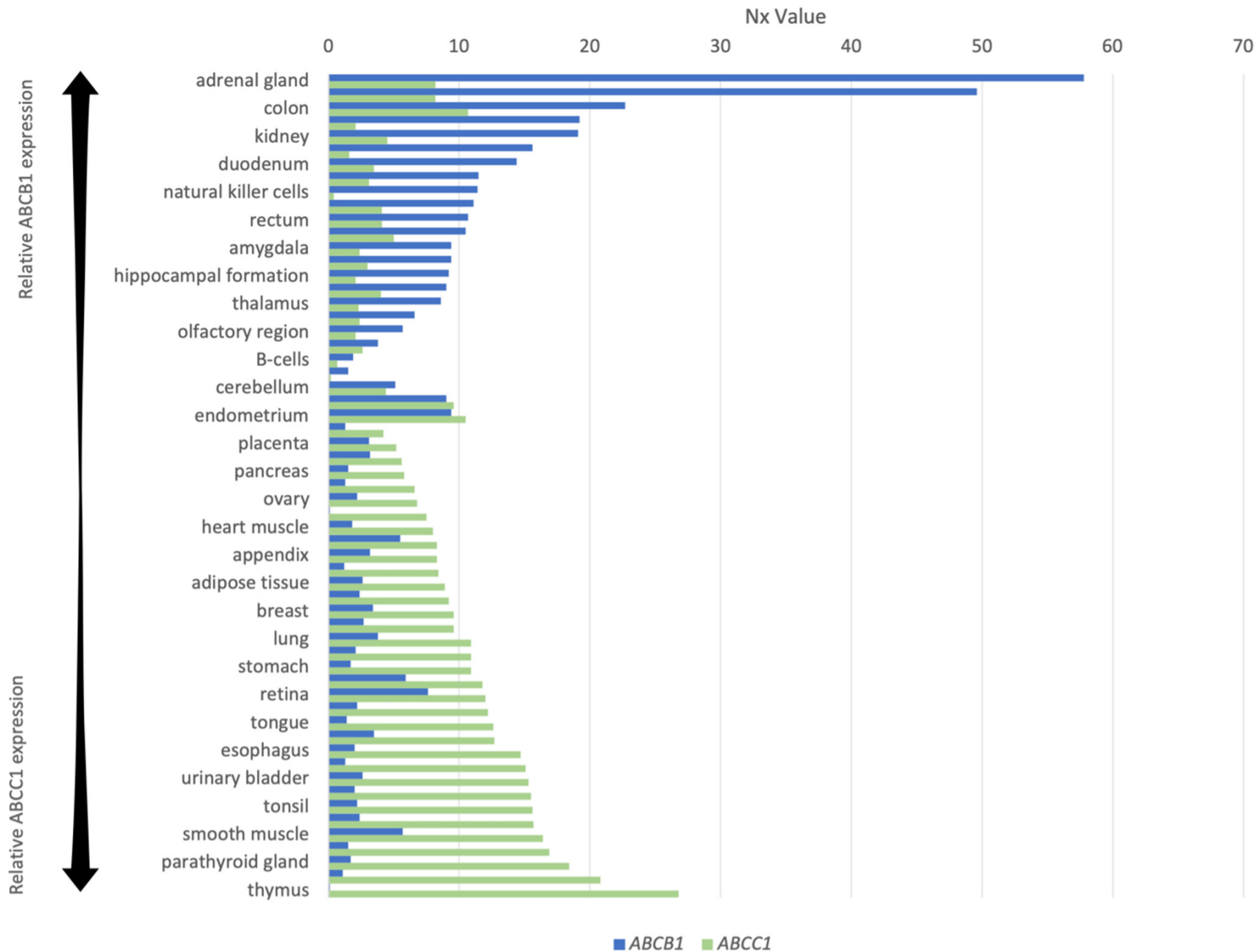
Figure 4: Intracellular glucocorticoid regulatory pathways. After diffusing into cells (double-headed arrow), glucocorticoids cortisol and corticosterone: may be exported by membrane-bound ATP transporters ABCB1 and ABCC1 (1); may undergo enzymatic metabolism by 11 β -HSD (11 β -hydroxysteroid dehydrogenase), 5 α reductase or carbonyl reductase enzymes (2,3) or may become incorporated in the intracellular lipid pool (4). These processes restrict access to the nuclear glucocorticoid +/- mineralocorticoid receptors (GR and MR), which mediate the cellular response (5).

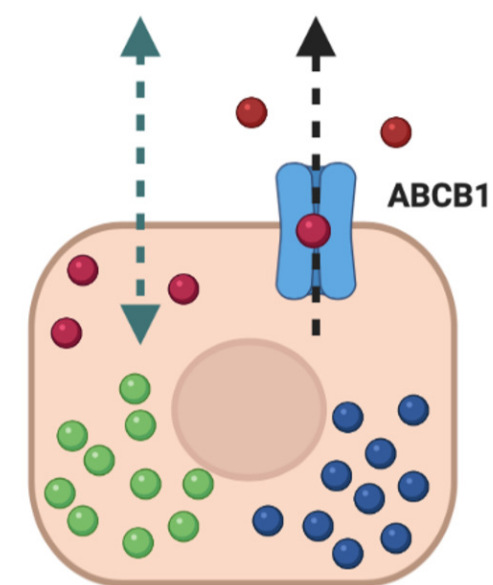
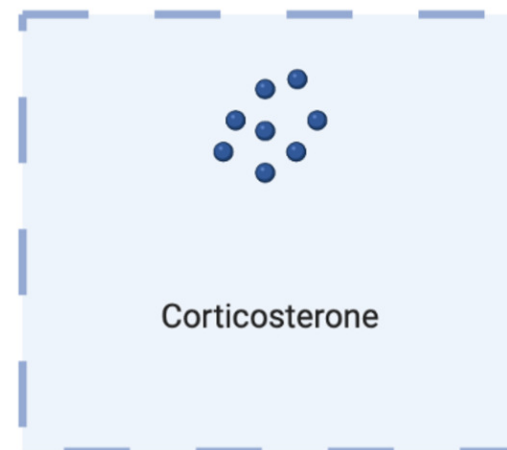
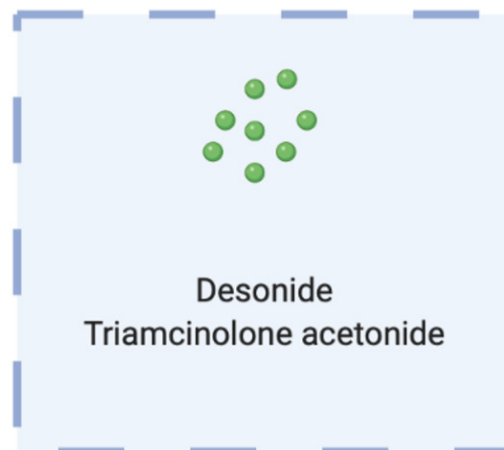
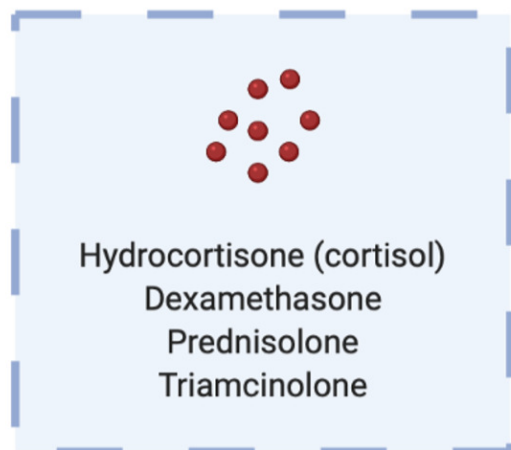
Figure 5: Modulation of the HPA axis by ABCB1 and ABCC1. Glucocorticoids are secreted from the adrenal cortex upon stimulation from hypothalamic and pituitary signals. They act peripherally on sites throughout the body, and feed back to hypothalamus, pituitary and higher centres to maintain homeostasis. ABCB1 present at the blood-brain barrier may act to restrict access of cortisol to feedback sites. Conversely ABCC1, which is found without ABCB1 in adipose and skeletal muscle, exports corticosterone but not cortisol. Activity of the adrenal enzyme CYP17 determines the secreted ratio of cortisol:corticosterone.

Key points

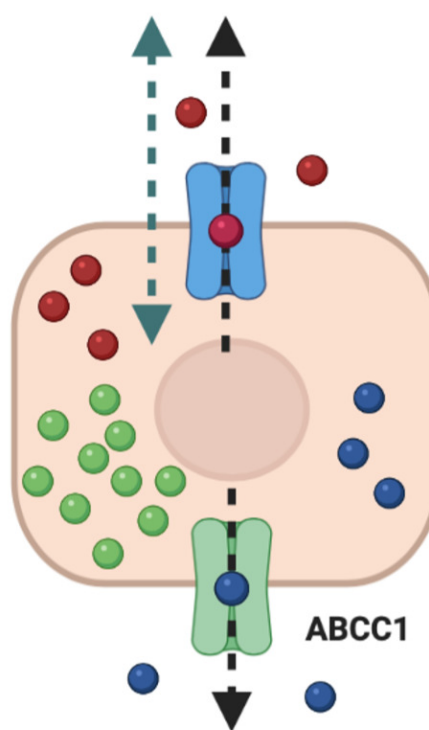
- Humans have two circulating glucocorticoid hormones - cortisol and corticosterone – which diffuse into cells to become transcription factors when bound to their intracellular receptors.
- The availability of glucocorticoids to interact with their receptors depends not only on their plasma concentration but also on their intracellular concentration which is modulated by intracellular enzymes and by transmembrane transporters.
- Glucocorticoids are susceptible to cellular export by membrane transporters from the ABC (ATP-binding cassette) transporter family: cortisol is a substrate for the ABCB1 transporter, and corticosterone for ABCC1.
- Tissues expressing ABCB1 (such as the brain) may be relatively sensitive to corticosterone over cortisol; those expressing ABCC1, such as adipose, may be more sensitive to cortisol.
- In future, therapeutic glucocorticoids may be selected on the basis of lower susceptibility to transport from sites of efficacy and higher transport from sites where harmful side effects occur.



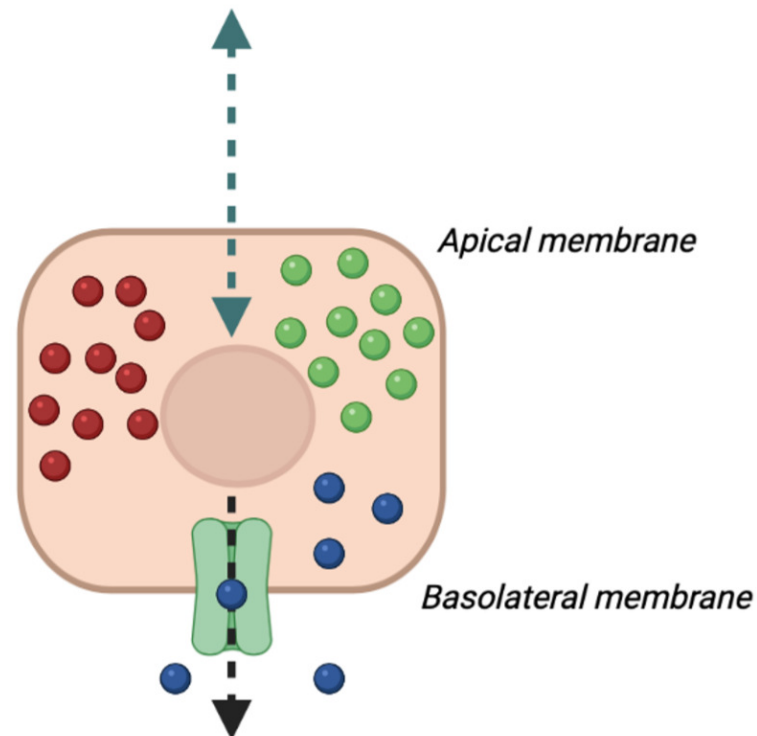




ABCB1 only cell (e.g.
blood-brain barrier endothelium)



Both ABCB1 and ABCC1
(e.g. placenta)



ABCC1 only cell
(e.g. adipose)

