

1 **Urea-based osmoregulation in the developing embryo of oviparous**
2 **cartilaginous fish (*Callorhinchus milii*): contribution of the**
3 **extraembryonic yolk sac during the early developmental period**

4

5 Wataru Takagi ^{a,*}, Makiko Kajimura ^b, Hironori Tanaka ^c, Kumi Hasegawa ^a, Justin D.
6 Bell ^{d,e}, Tes Toop ^d, John A. Donald ^d, Susumu Hyodo ^a

7 ^aLaboratory of Physiology, Atmosphere and Ocean Research Institute, The University
8 of Tokyo, Kashiwa, Chiba 277-8564, Japan

9 ^bBiological Laboratory, Faculty of Education, Wakayama University, Sakaedani,
10 Wakayama 640-8510, Japan

11 ^cOarai Aquarium, Oarai, Ibaraki 311-1301, Japan

12 ^dSchool of Life and Environmental Sciences, Deakin University, Geelong, Victoria,
13 Australia

14 ^ePrimary Industries Research Victoria, Queenscliff, Victoria, Australia

15

16 * Corresponding author. Tel.: +81 4 7136 6204; fax: +81 4 7136 6206.

17 *E-mail address:* wtakagi@ori.u-tokyo.ac.jp (W. Takagi).

18

19

20 **Keywords:** Yolk sac membrane; Ornithine urea cycle enzymes; Osmoregulation, Urea
21 synthesis; Organogenesis; Oviparous cartilaginous fish

22

23 **SUMMARY**

24 Marine cartilaginous fish retain a high concentration of urea to maintain the
25 plasma slightly hyperosmotic to the surrounding seawater. In adult fish, urea is
26 produced by hepatic and extrahepatic ornithine urea cycles (OUCs). However, little
27 is known about the urea retention mechanism in developing cartilaginous fish embryos.
28 In order to address the question as to the mechanism of urea-based osmoregulation in
29 developing embryos, the present study examined the gene expression profiles of OUC
30 enzymes in oviparous holocephalan elephant fish (*Callorhinchus milii*) embryos. We
31 found that the yolk sac membrane (YSM) makes an important contribution to the
32 ureosmotic strategy of the early embryonic period. The expression of OUC enzyme
33 genes was detectable in the embryonic body from at least stage 28, and increased
34 markedly during development to hatching, which is most probably due to growth of
35 the liver. During the early developmental period, however, the expression of OUC
36 enzyme genes was not prominent in the embryonic body. Meanwhile, we found that
37 the mRNA expression of OUC enzymes was detected in extraembryonic YSM; the
38 mRNA expression of *cmcpsIII* in the YSM was much higher than that in the
39 embryonic body during stages 28-31. Significant levels of enzyme activity and the
40 existence of mitochondrial-type *cmgsI* transcripts in YSM supported the mRNA
41 findings. We also found that the *cmcpsIII* transcript is localized in the vascularized
42 inner layer of the YSM. Taken together, our findings demonstrate for the first time
43 that the YSM is involved in urea-based osmoregulation during the early to mid phase
44 of development in oviparous cartilaginous fish.

45

46 **INTRODUCTION**

47 Marine cartilaginous fish (sharks, skates, rays and chimaeras) are known to retain
48 a high concentration of urea (between 350 and 450 mM) in their extracellular and
49 intracellular fluids for adaptation to the marine environment, and are hence referred to
50 as ureosmotic animals (Smith, 1936; Yancey and Somero, 1980). Urea is produced
51 mainly through the ornithine urea cycle (OUC), comprised of the following five
52 enzymes: rate-limiting mitochondrial carbamoyl phosphate synthetase III (CPSIII),
53 ornithine transcarbamylase (OTC), argininosuccinate synthetase, argininosuccinate
54 lyase, and arginase (ARG). Unlike mammalian OUC, mitochondrial glutamine
55 synthetase (GS) is also an important accessory enzyme for the piscine OUC, since
56 CPSIII requires glutamine as its nitrogen-donating substrate instead of ammonia
57 (Anderson, 1980). A number of studies have shown that the liver is the predominant
58 organ for urea production in cartilaginous fish, as it is in other vertebrates (Anderson et
59 al., 2005; Fänge and Fugelli, 1962). On the other hand, recent findings have
60 demonstrated that several extrahepatic organs, such as muscle, also have a functional
61 OUC and contribute to systemic urea production (Kajimura et al., 2006; Steele et al.,
62 2005; Takagi et al., 2012).

63 Meanwhile, little is known about osmoregulation in developing embryos in which
64 the adult organs are not fully developed or are not formed. Cartilaginous fish have a
65 number of breeding strategies from oviparity to viviparity, and their prenatal and egg
66 incubation periods are notably long (Compagno, 1990). Placental and aplacental
67 viviparous species rear their embryos in uteri filled with uterine fluid, whose ionic

68 composition and urea concentration are nearly identical to maternal plasma during
69 early-term pregnant, and thus requirements for ionoregulation and osmoregulation by
70 the embryos are considered to be minimal during early development (Thorson and
71 Gerst, 1972; Kormanik, 1993). On the other hand, eggs of oviparous species are laid
72 within three or four days after fertilization, with the embryos being enclosed in a tough
73 and fibrous egg capsule in SW for the developmental period (Ballard et al., 1993).
74 Although the egg capsule is important for protection from predation, it appears that it
75 does not isolate the intracapsular ionic environment from the external SW (Hornsey,
76 1978). In addition, at the mid-point of development, one or both anterior sides of the
77 capsule open, and thereafter the capsule fluid is identical to SW for the remaining
78 developmental period (Hamlett and Koob, 1999). This early opening of the egg
79 capsule is commonly seen in oviparous cartilaginous fishes and is called 'pre-hatching'
80 (Ballard et al., 1993) or 'eclosion' (Hamlett and Koob, 1999). Taken together,
81 embryos in oviparous species have to adapt to the surrounding high salinity
82 intracapsular fluid during the whole developmental period.

83 In the present study, we used elephant fish (*Callorhinchus milii*) for a
84 developmental study of urea-based osmoregulation in a marine oviparous
85 cartilaginous fish. This species has attracted attention as a model for genome studies
86 of cartilaginous fish (Venkatesh et al., 2005). We previously characterized hepatic
87 and extrahepatic urea production in adult elephant fish (Takagi et al., 2012). In this
88 study, we found that, in addition to the liver of the embryo, the extraembryonic yolk
89 sac membrane (YSM) contributes to urea production during the early developmental

90 period.

91

92

93 **MATERIALS AND METHODS**

94 **Embryos**

95 In March 2011, adult elephant fish, *C. milii*, were collected in Western Port Bay,
96 Victoria, Australia, using recreational fishing equipments consisting of a breaking
97 strain line and a hook. Female fish were transported to Primary Industries Research
98 Victoria, Queenscliff in a 1,000 L fish transporter. Fish were kept in a 10,000 L round
99 tank with running seawater (SW) under a natural photoperiod for approximately two
100 months. During that period, newly laid eggs were gathered from each individual (121
101 eggs in total), and maintained in a 1,000 L tank with running SW. Embryos in the egg
102 case were sampled in two different seasons, at the beginning of July (developmental
103 stages 28-34) and at the end of September (36 and hatched fish). Mean weights and
104 days post egg-laying (dpe) of embryos at each developmental stage were as follows:
105 0.12 ± 0.02 g (stage 28, 46-51 dpe); 0.26 ± 0.01 g (stage 29, 58 dpe); 0.38 ± 0.04 g
106 (stage 30, 63-65 dpe); 0.59 ± 0.03 g (stage 31, 67-71 dpe); 1.23 ± 0.11 g (stage 32,
107 75-82 dpe); 2.01 ± 0.10 g (stage 33, 88-95 dpe); 2.89 ± 0.13 g (stage 34, 94-100 dpe);
108 13.88 ± 0.84 g (stage 36, 158-178 dpe); 16.83 ± 0.37 g (hatched fish, 182-186 dpe).
109 The developmental stages of elephant fish embryos were identified using an
110 established staging scheme (Didier et al., 1998). In the present study, these
111 developmental stages were roughly divided into three periods: (1) 'the early period' in
112 which the external gill filament was extended (stages 28-31); (2) 'the middle period' in
113 which the external gill filament was regressed (stages 32-34); and (3) 'the late period'
114 in which the external yolk sac was absorbed (from stage 35 to hatching). We

115 confirmed that the pre-hatching (eclosion) occurs at developmental stage 30 in
116 elephant fish. All animal experiments were conducted according to the Guidelines
117 for Care and Use of Animals approved by the committees of the University of Tokyo
118 and Deakin University.

119

120 **Sampling of the tissues, body fluid of embryo, and egg capsule fluid**

121 Embryos and larvae were anesthetized in 0.1% (w/v) ethyl 3-aminobenzoate
122 methanesulfonate (Sigma-Aldrich, St. Louis, MO, USA). The tail of the embryo was
123 cut with a razor blade, and blood samples (minimum 4 μ l) were obtained from the
124 caudal vasculature with a heparin-coated hematocrit capillary (TERUMO, Tokyo,
125 Japan). Blood samples were centrifuged at 2,250 g for 10 min to obtain plasma. Egg
126 capsule fluid was collected with a syringe. The capsule fluid and blood plasma were
127 stored at -20 °C until further analysis. Osmolality and sodium concentration were
128 measured with a vapor pressure osmometer (Wescor 5520, Logan, UT, USA) and an
129 atomic-absorption spectrophotometer (Hitachi 180-50, Tokyo, Japan), respectively.
130 Chloride concentration was examined with a digital chloridometer (C-50AP, Jokoh,
131 USA) or by ion chromatography (AV10, Shimadzu, Kyoto, Japan). Urea
132 concentration was measured using a Wako Urea NB test (Wako Pure Chemical
133 Industries, Japan). Embryos were separated from the yolk sac and dissected
134 according to stage. Before stage 32, we could not dissect each organ due to their
135 small size. Therefore, embryonic bodies were roughly separated into two (stage 28:
136 head/body, and tail) or three (stages 30, 31 and 32: head, body, and tail), and after stage

137 33, the head, gill, liver, gut, muscle and yolk sac membrane (YSM) were dissected out.
138 After stage 36 the brain was dissected. All tissues were quickly frozen in liquid
139 nitrogen, and then stored at -80 °C. Any remaining tissues following dissection of the
140 above were also frozen for assessing the total abundance of target gene transcripts in
141 the whole body.

142

143 **Complementary DNA synthesis and RT-PCR**

144 Two micrograms of total RNA were extracted from frozen tissues by guanidium
145 thiocyanate-phenol-chloroform method using ISOGEN (Nippon Gene, Toyama,
146 Japan). After DNase treatment with TURBO DNA-free kit (Life Technologies),
147 first-strand cDNA was synthesized by using a High Capacity cDNA Reverse
148 Transcription Kit (Life Technologies). To examine tissue distribution of the GS
149 mRNAs, RT-PCR was carried out with KAPA Taq Extra DNA polymerase (Kapa
150 Biosystems, Boston, MA, USA) and the specific primer sets for *cmgs1* and *cmgs2*
151 (Takagi et al., 2012). The primer set for *cmgs1* is able to amplify both the long-form
152 and short-form GS mRNAs. Cycle numbers for amplification were 32. Amplified
153 PCR products were electrophoresed on 1.2% agarose gel, and visualized by ethidium
154 bromide fluorescence. The amplicon size (bp) was determined by a GeneRuler DNA
155 Ladder Mix (Thermo Fisher Scientific, Waltham, MA, USA)

156

157 **Real-time quantitative PCR assay**

158 Gene expression patterns of OUC enzymes during development were quantified

159 by a real-time quantitative PCR (qPCR) method using a 7900HT Sequence Detection
160 System (Life Technologies, Carlsbad, CA, USA). PCR reactions were performed
161 with KAPA SYBR Fast qPCR kit (Kapa Biosystems) and primer sets of *cmcpsIII*
162 (GenBank accession no. AB603761), *cmotc* (AB622984), *cmgs1* (AB622985), *cmgs2*
163 (AB622986), *cmarg2* (AB622987), which we designed previously (Takagi et al.,
164 2012). In the present study, we designed a new primer set that was specific for the
165 long-form transcript of *cmgs1*. Two μL of complementary DNA templates were
166 added to 8 μL of reaction mixture, and measurement was performed in duplicate. To
167 generate a standard curve, plasmids containing partial cDNA fragments of target genes
168 with known concentration were serially diluted and used as the standard templates.
169 Total copy numbers of mRNA (nmol/tissue) in whole embryos and YSM were then
170 calculated for absolute quantification. The amount of short-form transcript of *cmgs1*
171 was calculated by subtracting the long-form transcript from the total *cmgs1* transcript.
172 Elephant fish elongation factor 1 α (*cmef1 α* , AB622989) was used as an endogenous
173 expression control to calculate relative expression values. The efficiencies for each
174 reaction were 96.5%, 96.0%, 96.4%, 93.6%, 99.5%, 93.2%, 98.6% for *cmcpsIII*,
175 *cmotc*, *cmgs1*, *cmgs1* long-form, *cmgs2*, *cmarg2*, *cmef1 α* , respectively.

176

177 ***In situ* hybridization**

178 Whole yolk sac was fixed in modified Bouin's fixative without glacial acetic acid,
179 at 4 °C for 24h. The YSM was dissected from fixed yolk sac, washed three times with
180 70% ethanol in order to remove as much yolk as possible, and then embedded in

181 Paraplast (Leica Microsystems, Wetzlar, Germany). Cross sections cut at 8 μm were
182 mounted onto MAS-GP-coated glass slides (Matsunami, Osaka, Japan). For
183 morphological observation, sections were stained with hematoxylin and eosin.

184 A partial *cmcpsIII* fragment (1110 bp) was amplified with a gene-specific primer
185 set as follows, GGTTACCCCTGTTTACTGAGG as a sense primer and
186 CCGATAATGATACAGACTGGT as an anti-sense primer, and subcloned into
187 pGEM-T easy (Promega, Madison, WI, USA). Digoxigenin (DIG)-labeled
188 anti-sense cRNA probe was subsequently synthesized by *in vitro* transcription with
189 DIG RNA Labeling Kit (Roche Applied Science, Mannheim, Germany) according to
190 the manufacturer's instructions. To identify the mRNA localization of CPSIII, *in situ*
191 hybridization was conducted with cRNA probes by using a previously described
192 protocol (Takabe et al., 2012). For a negative control, a DIG-labeled sense cRNA
193 probe was used.

194

195 **Enzyme activity analysis**

196 Enzyme activity assays were performed on YSM and embryos as previously
197 described (Kajimura et al., 2006; Mommsen and Walsh, 1989; Barber and Walsh,
198 1993). Tissues were homogenized on ice in 5-10 volumes of homogenization buffer
199 (20mmol L⁻¹ K₂HPO₄, 10mmol L⁻¹ HEPES, 0.5 mmol L⁻¹ EDTA, 1mmol L⁻¹
200 dithiothreitol, 50% glycerol adjusted with NaOH to pH 7.5 at 22°C), and sequentially
201 centrifuged at 8,000 g for 20 min at 4°C. The supernatant fraction was used to
202 measure the activity of GS (assayed via the formation of g-glutamyl-hydroxamate; EC

203 6.3.1.2), CPSIII (EC 6.3.5.5), OTC (EC 2.1.3.3), and ARG (EC 3.5.3.1). The 'EC'
204 followed by numbers is the Enzyme Commission number (EC number), which is the
205 enzyme classification scheme recommended by the International Union of
206 Biochemistry and Molecular Biology (IUBMB).

207

208 **Statistical analysis**

209 Data are represented as means \pm SEM throughout the study. Unpaired *t* tests
210 were conducted for comparison between mRNA abundance of embryo and YSM, and
211 between enzyme activities of YSM at stages 31 and 34. Steel's non-parametric rank
212 sum test was conducted for comparison of liver weight and of relative mRNA level in
213 each tissue between the developmental stages. Tukey's test was used for comparison
214 of GS1Long mRNA levels amongst the YSM and several embryonic tissues. *P*
215 values less than 0.05 were considered statistically significant.

216 **RESULTS**

217 **Composition of the embryonic body fluid and egg capsule fluid during**
218 **development**

219 In the present study, we broadly defined development of elephant fish embryos
220 into three periods as described in the Materials and Methods section: (1) 'the early
221 period' (stages 28-31) (Fig. 1B, C); (2) 'the middle period' (stages 32-34) (Fig. 1D, E);
222 and (3) 'the late period' (from stage 35 to hatching) (Fig. 1F). An anterior part of the
223 egg capsule, initially plugged with a dense egg jelly, was opened (pre-hatching) at
224 stage 30 in elephant fish. Osmolality, sodium and chloride levels of egg capsule fluid
225 were similar to the surrounding SW, and the capsule fluid did not contain detectable
226 levels of urea in developmental stages 28-32. No significant difference was observed
227 in osmolality and chloride ion levels between developmental stages even before and
228 after the pre-hatching event, indicating a high permeability of the egg capsule wall to
229 ions and water (Table 1). Body fluid samples obtained from embryos later than stage
230 31 showed similar concentrations of urea, Na⁺ and Cl⁻ to those of adult fish plasma
231 (Table 2). Before stage 31, we could not obtain enough body fluid for measurements
232 due to the small size; the urea concentration was measurable only from the one fish
233 and was found to be similar to the adult level (Table 2).

234

235 **Gene expression profile of OUC enzymes in embryos during development**

236 Since the developing embryos contained high levels of urea, the gene expression
237 of the OUC enzymes was examined by quantitative real-time qPCR in order to

238 determine putative urea production sites, using previously established protocols
239 (Takagi et al., 2012). To this end, the total amount of target gene transcripts was
240 determined for whole embryos (without yolk sac), and calculated as nmol transcript
241 per fish. At stage 28, which was the first stage we sampled, the expression of all
242 transcripts encoding the OUC enzymes (CPSIII, OTC, GSs and ARG2) was already
243 detectable, and the expression consistently increased throughout development toward
244 the hatching period (Fig. 2).

245 For embryos of stages 33, 34, 36 and hatched fish, the mRNA levels of the OUC
246 enzymes were examined in head (brain for stage 36 and hatched fish), gill, liver and
247 muscle (Fig. 3A-E). In this experiment, the mRNA level of the OUC enzymes was
248 normalized against the mRNA levels of elongation factor 1 alpha (EF1 α). A high
249 mRNA expression level of the rate-limiting CPSIII was observed only in the liver,
250 while a low level of mRNA expression was detected in the muscle (Fig. 3A). No
251 significant change was observed in the hepatic CPSIII mRNA levels during
252 development. Similar results were observed for both OTC and ARG2 mRNAs,
253 except that the mRNA expression levels were increased in stage 36 and/or hatched
254 fish; the changes were statistically significant for OTC mRNA in muscle and ARG2
255 mRNA in the liver and muscle (Fig. 3B, E). On the other hand, the tissue distribution
256 of GS1 and GS2 transcripts showed different patterns. GS1 mRNA expression was
257 observed in the liver, gut and brain, while GS2 mRNA expression was observed
258 predominately in the muscle (Fig. 3C, D). The expression of GS1 and GS2 mRNAs
259 in those tissues was significantly elevated in stage 36 and/or hatched fish except for

260 the GS1 mRNA in the gut. These distribution patterns of OUC enzyme mRNAs in
261 embryonic tissues corresponded well with those previously reported for adult elephant
262 fish (Takagi et al., 2012). All mRNAs encoding OUC enzymes (GS, CPSIII, OTC
263 and ARG) were highly expressed in the liver, implying that the liver is also a major
264 organ for urea production in the embryonic body.

265 Although the CPSIII mRNA level in the liver was not changed from stage 33 to
266 hatched fish (Fig. 3A), the liver size increased markedly (Fig. 3F), which, at least in
267 part, caused the elevation in the total abundance of CPSIII and other OUC enzymes
268 mRNAs per fish (Fig. 2).

269

270 **Gene expression profile of OUC enzymes in yolk sac membrane (YSM)**

271 Although the embryonic expression of OUC enzyme mRNAs were detected from
272 stage 28, their expression levels during the early developmental period were
273 considerably lower than those in the later developmental periods. Since the embryos
274 of early and middle developmental periods are attached to a large yolk sac (Fig. 1B-E),
275 we examined gene expression in the yolk sac membrane (YSM) and found expression
276 of all OUC enzyme mRNAs (Fig. 2). In particular, the expression of the rate-limiting
277 CPSIII mRNA in the YSM was 3.5- to 18-fold higher than that in the embryonic body
278 between stages 28 and 31 (Fig. 2A). The CPSIII mRNA levels in the YSM increased
279 up to stage 31. However, differently from the embryonic body, the CPSIII mRNA
280 levels peaked at stage 31 and then decreased after stage 32. Similar patterns in
281 expression levels in the YSM and embryonic body were also seen for other enzyme

282 mRNAs, although the levels in the YSM were equal or lower than those in the
283 embryonic body even during the early developmental period (Fig. 2B-E).

284 Figure 4 shows mRNA levels of OUC enzymes in the YSM, which were
285 normalized with the expression levels of EF1 α . Consistent with the results of total
286 mRNA abundance (Fig. 2A), the CPSIII mRNA level peaked at stage 30, and then
287 subsequently decreased (Fig. 4A). The expression levels in the early developmental
288 period (stages 29-31) were as high as the levels in the embryonic liver of stage 33.
289 The mRNA levels of OTC and GS1 also tended to decrease in the YSM after stage 30,
290 but the levels in the YSM were less than half of those in the embryonic liver (Figs 4B
291 and 4C). Similarly, the expression levels of ARG2 were 10 times lower than the level
292 in the liver (Fig. 4E).

293

294 **Alternative splicing of GS genes in the YSM and embryonic tissues**

295 It is known in cartilaginous fish that two mRNAs with different sizes are
296 transcribed from the *gs1* gene by alternative splicing and that those transcripts show
297 distinct subcellular localization (mitochondrial and cytoplasmic; Matthews et al.,
298 2005; Takagi et al., 2012). In adult elephant fish, the long transcript with a putative
299 mitochondrial targeting signal (MTS) is transcribed in the liver, while the short
300 transcript without a MTS was found in the brain and other organs (Takagi et al., 2012).
301 Therefore, we examined the tissue distribution of two *cmgs1* transcripts with different
302 sizes (GS1Long and GS1Short), together with a *cmgs2* transcript in the head, body,
303 tail, and liver (stage 34 only) of the embryonic body and in the YSM at four

304 developmental stages (stage 28, 30, 32 and 34). As in adult fish, two transcripts of
305 *cmgs1* with different sizes were found in developing embryos (Fig. 5A). At stage 28,
306 where the embryonic body was separated into head/body and tail parts, a low but
307 observable amount of long transcript was found in the head/body, while expression of
308 the short transcript was predominant in the tail (Fig. 5). For stages 30 and 32,
309 embryos were separated into three parts: head, body and tail. The intense band of
310 long *gs1* transcript was detected in the 'body' samples, while the short *gs1* mRNA was
311 predominantly expressed in the head and tail samples (Fig. 5). These expression
312 patterns of the long-form and the short-form GS1 transcripts were confirmed by
313 quantitative PCR; at stage 32, the expression of GS1Long mRNA in the 'body' was the
314 highest amongst the embryonic tissues (Fig. 5B). Since the 'body' samples contained
315 the liver, it is most probable that the long transcript in the 'body' samples was derived
316 from the liver. At stage 34, we could analyze the liver separately, and found a high
317 expression of GS1Long in the embryonic liver (Fig. 5B), while the short-form of
318 *cmgs1* transcript was mainly expressed in the head, tail, and 'body', in which the liver
319 was not included (Fig. 5A, C).

320 The expression of the two alternatively spliced transcripts of *cmgs1* was also
321 observed in the YSM. During the early developmental period (stages 28 and 30), in
322 which the expression of CPSIII was high in the YSM (Figs 2A and 4A), the intensity
323 of the band corresponding to the GS1Long mRNA was stronger than that of the
324 GS1Short (Fig. 5A). The results of qPCR analysis revealed that the expression of
325 GS1Long in the extraembryonic YSM was significantly higher than embryonic tissues

326 (Fig. 5B) and that GS1Long/total GS1 ratio in YSM was around 50% at stage 28 and
327 30. On the other hand, in the latter stages (32 and 34), the expression level of the
328 long-form transcript was decreased, resulting in the decrease in GS1Long/total GS1
329 ratio (Fig. 5A, C).

330

331 **Activity of OUC enzymes in YSM**

332 In order to determine whether the expressed mRNAs in the YSM are functional,
333 the enzyme activities of CPSIII, OTC, ARG and GS were determined (Table 3). All
334 enzyme activities were detected in the YSM at stages 31 (early period) and 34 (middle
335 period), and the liver of the embryo at stage 36. The value of rate-limiting CPSIII
336 activity in YSM of stage 34 was significantly lower than that of stage 31, and this
337 decrease was consistent with the change in CPSIII mRNA levels (Fig. 4). When the
338 values in the YSM were compared with those in the liver of stage 36 and adult fish
339 (Takagi et al., 2012), the values of CPSIII activity were 11 to 28% of the liver samples.
340 On the other hand, the activities of other enzymes (GS, OTC and ARG) in the YSM
341 were 1.7 to 7% of those in the liver. As a consequence, the ratio between CPSIII and
342 OTC (CPSIII/OTC) was approximately 0.37 in the YSM of stage 31, while it was 0.04
343 in the liver of stage 36.

344

345 **Localization of CPSIII mRNA positive cells in YSM**

346 Under the light microscope, YSM was comprised of two cellular layers: an
347 ectodermal outer layer with fibrous connective tissue (FCL), and a vascularized

348 endodermal inner layer (Fig. 6A). Consistent with the previous studies, the
349 endodermal inner layer was closely attached to yolk cytoplasm (Lechenault et al.,
350 1993). Lechenault et al. (1993) showed regional differences in the histological
351 structure of the vascularized YSM wall, suggesting that the YSM is functionally
352 differentiated depending on the area. In the present study, we sampled the proximal
353 area of YSM, which is situated around the yolk stalk and is richly vascularized
354 compared to the distal area. *In situ* hybridization was performed using the YSM of
355 stage 31 when the CPSIII transcript showed the highest expression level (Fig. 2A).
356 CPSIII mRNA positive cells were widely distributed in the vascularized endodermal
357 layer, whereas no signal was observed in the ectodermal layer or the yolk cytoplasm
358 (Fig. 6B); hybridization with the sense probe of CPSIII did not show any positive
359 signals (Fig. 6C). Furthermore, to confirm that the expression of CPSIII mRNA in
360 the YSM is a common phenomenon in oviparous cartilaginous fish, catshark
361 (*Scyliorhinus torazame*) CPSIII (stCPSIII) cDNA was cloned and the localization of
362 stCPSIII mRNA in the YSM was examined. We used the catshark stage 32 embryo in
363 which the external gill was well-developed (Ballard et al., 1993). As observed in
364 elephant fish, the stCPSIII mRNA signal was only abundantly observed in the
365 vascularized inner layer of YSM (Fig. 6D).

366

367 **DISCUSSION**

368 In adult cartilaginous fish, past research has revealed the contribution of hepatic
369 and extrahepatic tissues to urea-based osmoregulation, but little is known about the

370 osmoregulatory mechanisms in the developing embryo. In the present study, we
371 confirmed that oviparous embryos, at least after stage 31, conduct urea-based
372 osmoregulation, and for the first time we revealed that the YSM most probably
373 contributes to urea production during the early developmental period in which the
374 adult organs are not fully developed.

375 Oviparous cartilaginous fish lay eggs in which the embryo is encapsulated in a
376 collagenous egg capsule. Almost 80 years ago, it was reported that the egg capsule
377 walls of the oviparous shark *S. canicula* were highly permeable to urea (Needham and
378 Needham, 1930). This property of the egg capsule was further confirmed by studies
379 in which the permeability coefficients of the egg capsule were directly measured in *S.*
380 *canicula* (Hornsey, 1978) and big skate *Raja binoculata* (Read, 1968b). More
381 recently, it was demonstrated that the osmolality and ionic composition inside the
382 capsule are similar to SW within hours of oviposition (Kormanik, 1992). Conversely,
383 Evans (1981) reported osmotic and ionic gradients between the egg capsule fluid and
384 surrounding SW in oviparous little skate (*R. erinacea*), suggesting that the egg capsule
385 of this species can be an osmotic and ionic barrier to environmental SW. In the
386 present study, we demonstrated that the egg capsule of the holocephalan elephant fish
387 has a similar property to those of most oviparous sharks; the osmolality and ionic
388 composition of the egg capsule fluid maintained constant levels, which were similar to
389 those of the external environment (SW), throughout development. Therefore, even
390 during early stages prior to opening of the capsule (pre-hatching event), embryos are
391 exposed to a high salinity environment, and this is a common feature of oviparous

392 sharks, skates and chimaeras.

393 Earlier studies demonstrated considerable amounts of urea in the early-stage
394 embryonic body of several cartilaginous fishes (Needham and Needham, 1930).
395 Read (1968b) further elucidated that the urea concentrations in embryos and yolks are
396 nearly equal in oviparous skate *R. binoculata*, and that the urea concentration in the
397 embryos is within the range of urea levels in body fluid of adult elasmobranchs
398 throughout development. In the present study, we directly measured the urea
399 concentration in the embryonic body fluid (blood plasma); the composition of
400 embryonic body fluid was similar to that in adult fish, suggesting that the elephant fish
401 embryo has an ability to retain urea in their body from the early developmental period.
402 To our knowledge, only a few earlier studies have provided evidence that the
403 developing embryo of oviparous cartilaginous fish produce urea. Read (1968a)
404 demonstrated that embryos of *R. binoculata* have OTC and ARG activities, and that
405 those enzyme activities were increased as development proceeded. More recently,
406 research using *R. erinacea* showed the presence of CPSIII, OTC, ARG, and GS
407 activities in 4- and 8-month old embryos (Steele et al., 2004). In elephant fish, we
408 detected the embryonic expression of mRNAs encoding a series of OUC enzymes
409 (GSs, CPSIII, OTC and ARG2) from stage 28, in which the external gill starts to
410 extend from the gill slits, and found that the abundance of those transcripts was
411 markedly increased as the hatching stage approached. The change in expression
412 profile is most likely responsible for maintaining the urea level in the embryos despite
413 the increase in body size. Tissue distribution analyses further revealed that the liver is

414 the primary organ for urea production in embryos from at least stage 33 as well as in
415 adult fish (Takagi et al., 2012). Our results imply that the development of the liver
416 contributes to the increase in OUC mRNA abundance in the whole embryo. However,
417 during the early developmental period (stages 28-31), the abundance of OUC enzyme
418 mRNAs in the embryonic body was low compared to that of the later stages.

419 During the early developmental period, yolk is the largest mass in the egg capsule,
420 and the YSM surrounds the yolk. Therefore, we focused on mRNA expression of
421 OUC enzymes in the YSM. Surprisingly, we found a high abundance of mRNAs
422 encoding OUC enzymes in YSM during the early developmental period (stages 28-31).
423 In particular, the mRNA levels of the rate-limiting CPSIII were much higher in the
424 YSM compared to the embryonic body. Since the activities of the OUC enzymes can
425 be modulated by post-translational regulation (Nakagawa et al., 2009), the enzyme
426 activities of CPSIII, OTC, ARG and GS were also examined. We confirmed that all
427 of these enzymes are functional in the YSM throughout development; the
428 developmental changes in CPSIII activity corresponded with the changes in CPSIII
429 mRNA expression. These results indicate a considerable contribution of the YSM to
430 urea homeostasis of embryos during early development. A high expression of the
431 long form variant of *cmgs1* (*GS1Long*) with a mitochondrial-targeting signal (MTS)
432 also supports the existence of a functional OUC in the YSM. The long form
433 transcript of *gs1*, in which an additional exon encoding the MTS is inserted, is
434 expressed in the adult liver, and contributes to piscine OUC by donating glutamine as a
435 substrate of mitochondrial CPSIII in cartilaginous fish (Webb and Brown, 1980;

436 Takagi et al., 2012). The long form transcript of *gsI* was also predominantly
437 expressed in the embryonic liver of elephant fish early in development, and most
438 likely contributes to hepatic urea production in embryos. On the other hand, the
439 cytosolic short form of *gsI* appears to contribute to the recycling of neurotransmitters
440 in neural tissue, and for ammonia detoxification in other extrahepatic tissues
441 (Matthews et al., 2005; Takagi et al., 2012). Furthermore, hybridization signals of
442 CPSIII mRNA were found in cells comprising the vascularized endodermal layer of
443 YSM. This localization was further confirmed in the oviparous elasmobranch, *S.*
444 *torazame*, implying that the expression of CPSIII mRNA in the YSM is a common
445 phenomenon among marine cartilaginous fish. Taken together, our findings indicate
446 that urea is produced in the endodermal layer of YSM, and is then excreted into nearby
447 blood vessels, and subsequently transferred to the embryo in order to maintain a high
448 concentration of urea in the body fluid.

449 Yolk sacs are found in many vertebrates, and the extraembryonic YSM has been
450 considered to play a key role in absorption of yolk nutrients (Lambson, 1970; Diez and
451 Davenport, 1990; Lechenault et al., 1993; Zohn and Sarkar, 2010; Bauer et al., 2012).
452 An intriguing finding on the role of the YSM in teleost fish is that it is involved in
453 osmoregulation during early development (Kaneko et al., 2008). Mitochondria-rich
454 ionocytes, which are responsible for active ionic regulation in adult gill epithelia, can
455 be observed in the YSM during the early development of embryos reared in either SW
456 or FW environments (Ayson et al., 1994; Hiroi et al., 2008), suggesting that these
457 extrabranchial ionocytes are important for body fluid homeostasis of the developing

458 embryos of teleosts. The presence of ionocytes involved in ion and acid-base
459 regulation in the YSM has also been reported in squid *Sepioteuthis lessoniana* and
460 cuttlefish *Sepia officinalis* (Hu et al., 2011). Although the origin of ionocytes and
461 endodermal urea-producing cells appear to be different, the present finding that
462 cartilaginous fish YSM expresses a functional OUC strongly suggests that the
463 extraembryonic YSM of aquatic animals makes an important contribution to
464 environmental adaptation in general.

465 One of the interesting observations in the YSM is that the relative mRNA
466 expression and activity of CPSIII to other enzymes were considerably higher in the
467 YSM compared to the liver of adult elephant fish. In general, the mRNA expression
468 and activity of CPSIII is lower than the other OUC enzymes, such as OTC and ARG,
469 and thus CPSIII has been referred to as a rate-limiting enzyme in the piscine OUC
470 (Janssens and Cohen, 1968). In the liver of adult elephant fish, the ratio between
471 CPSIII and OTC activities (CPSIII/OTC) was approximately 0.034 (Takagi et al.,
472 2012), and this value is consistent with the values calculated for other species
473 (Kajimura et al., 2006). In contrast, in the YSM of elephant fish, the CPSIII/OTC
474 activity ratio was approximately 0.37 (stage 31) and 0.17 (stage 34). The high ratio
475 obtained in the YSM most probably reflects the high relative activity of CPSIII in the
476 YSM *in vivo*. Further research is necessary to clarify why such a high activity of
477 CPSIII to other OUC enzymes is required in the YSM, and whether the high ratio is a
478 common phenomenon in oviparous cartilaginous fishes.

479 In the present study, we examined embryos from stage 28 because at the earlier

480 stages of development the embryos were too small for analysis. Further research is
481 necessary to investigate how the YSM forms and at what stage the endodermal cells
482 begin to express OUC enzyme transcripts. The contribution of maternal OUC
483 enzyme mRNAs and/or maternal urea in yolk to embryonic osmoregulation during the
484 initial developmental period is also of interest. Read (1968b) showed in *R.*
485 *binoculata* that the fertilized egg and entire embryonic system (embryo plus yolk)
486 contain notable amounts of urea during the early developmental period.

487 In summary, we found that the embryos of holocephalan elephant fish conduct
488 urea-based osmoregulation from the early stages of development, and that the YSM
489 most probably makes an important contribution to urea production, particularly during
490 the early developmental period in which the liver of the embryo is not sufficiently
491 developed. After stage 32, the abundance of OUC enzyme mRNAs was dramatically
492 increased in the liver as hatching approached, while the abundance of OUC enzyme
493 mRNAs in the YSM decreased, which reflects both the decrease in expression level in
494 the YSM and the regression of the yolk sac. These results imply a functional shift of
495 the urea production site during embryonic development from the YSM to the
496 embryonic body (liver) at around stage 32. In teleosts, functional ionocytes are
497 distributed in the YSM during early embryonic stages (Kaneko et al., 2008), and a
498 distributional shift of ionocytes from the YSM to the gills occurs (Hiroi et al., 1998;
499 Katoh et al., 2000). Similar ontogeny-dependent shifts in the site of osmoregulation
500 have also been reported in marine crustaceans (Cieluch et al., 2005) and cephalopods
501 (Hu et al., 2011). Although the mechanisms to regulate body fluid homeostasis are

502 different among aquatic species (cartilaginous fish, teleost fish and cephalopod), it is
503 reasonable to suggest that the YSM is a critical osmoregulatory organ in aquatic
504 animals during early development.

505

506 **ACKNOWLEDGEMENTS**

507 We thank Ms. Elizabeth McGrath and Mr. Rod Watson of VMSC, and Ms.
508 Camila Martin of Monash University, Australia, for their kind support to collect
509 samples.

510

511 **FUNDING**

512 This study was supported by a Grant-in-Aid for Scientific Research (C) and
513 a Japan-Australia Research Cooperative Program from the Japan Society for the
514 Promotion of Science to SH, and a Grant-in-Aid for JSPS Fellows to WT. WT is
515 supported by JSPS Research Fellowships for Young Scientists.

516

517 **AUTHOR CONTRIBUTIONS**

518 WT, TT, JAD and SH helped design the study. WT performed most of the
519 experiments, and wrote the first draft. MK measured the enzyme activity. KH
520 measured the ion levels by ion chromatography and by atomic-absorption
521 spectrophotometer. JDB and HT cultivated and provided elephant fish and catshark
522 embryos, respectively. All authors contributed to the analyses and interpretation of
523 the data.

524

525 **COMPETING INTERESTS**

526 No competing interests declared.

527

528

529 **REFERENCES**

- 530 **Anderson, P. M.** (1980). Glutamine- and N-acetylglutamate-dependent carbamoyl
531 phosphate synthetase in elasmobranchs. *Science* **208**, 291-293.
- 532 **Anderson, W. G., Good, J. P., Pillans, R. D., Hazon, N. and Franklin, C. E.** (2005).
533 Hepatic urea biosynthesis in the euryhaline elasmobranch *Carcharhinus leucas*. *J.*
534 *Exp. Zool. A Comp. Exp. Biol.* **303**(10), 917-921.
- 535 **Ayson, F. G., Kaneko, T., Hasegawa, S. and Hirano, T.** (1994). Development of
536 mitochondrion-rich cells in the yolk-sac membrane of embryos and larvae of
537 tilapia, *Oreochromis mossambicus*, in fresh water and seawater. *J. Exp. Zool.* **270**,
538 129-135.
- 539 **Ballard, W. W., Mellinger, J. and Lechenault H.** (1993). A series of normal stages
540 for development of *Scyliorhinus canicula*, the lesser spotted dogfish
541 (Chondrichthyes: Scyliorhinidae). *J. Exp. Zool.* **267**, 319-336.
- 542 **Barber, M. L. and Walsh, P. J.** (1993). Interactions of acid–base status and nitrogen
543 excretion and metabolism in the ureogenic teleost *Opsanus beta*. *J. Exp. Biol.* **185**,
544 87-105.
- 545 **Bauer, R., Plieschnig, J. A., Finkes, T., Riegler, B., Hermann, M. and Schneider,**
546 **W. J.** (2012). The developing chicken yolk sac acquires nutrient transport
547 competence by an orchestrated differentiation process of its endodermal epithelial
548 cells. *J. Biol. Chem.* **288**, 1088-1098.
- 549 **Cieluch, U., Charmantier, G., Grousset, E., Charmantier-Daures, M. and Anger,**
550 **K.** (2005). Osmoregulation, immunolocalization of Na⁺/K⁺-ATPase,

551 andultrastructure of branchial epithelia in the developing brown shrimp, *Crangon*
552 *crangon* (Decapoda, Caridea). *Physiol. Biochem. Zool.* **78**, 1017-1025.

553 **Compagno, L. J. V.** (1990). Alternative life-history styles of cartilaginous fishes in
554 time and space. *Environ. Biol. Fish.* **28**, 33-75.

555 **Didier, D. A., LeClair, E. E. and Vanbuskirk, D. R.** (1998). Embryonic staging and
556 external features of development of the Chimaeroid fish, *Callorhinchus*
557 *milii* (Holocephali, Callorhinchidae). *J. Morphol.* **236**, 25-47.

558 **Diez, J. M. and Davenport, J.** (1990). Energy exchange between the yolk and
559 embryo of dogfish (*Scyliorhinus canicula* L.) eggs held under normoxic, hypoxic
560 and transient anoxic conditions. *Comp. Biochem. Physiol. B* **96**, 825-830.

561 **Evans, D. H.** (1981). The egg case of the oviparous elasmobranch, *Raja erinacea*,
562 does osmoregulate. *J. Exp. Biol.* **92**, 337-340.

563 **Fänge, R. and Fugelli, K.** (1962). Osmoregulation in chimæroid fishes. *Nature* **196**,
564 689.

565 **Hamlett, W. C., Koob, T. J.** (1999). Female reproductive system. In: *Sharks, skates,*
566 *and rays the biology of elasmobranch fishes.* (ed. Hamlett, W. C.), pp. 398-433.
567 London: The Johns Hopkins University Press. 398-433.

568 **Hiroi, J., Kaneko, T., Seikai, T. and Tanaka, M.** (1998). Developmental sequence of
569 chloride cells in the body skin and gills of Japanese flounder (*Paralichthys*
570 *olivaceus*) larvae. *Zool. Sci.* **15**, 455-460.

571 **Hiroi, J., Yasumasu, S., McCormick, S. D., Hwang, P. P. and Kaneko, T.** (2008).
572 Evidence for an apical Na-Cl cotransporter involved in ion uptake in a teleost fish.

573 *J. Exp. Biol.* **211**, 2584-2599.

574 **Hornsey, D. J.** (1978). Permeability coefficients of the egg-case of *Scyliorhinus*
575 *canicula* L.. *Experientia* **34**, 1596-1597.

576 **Hu, M. Y., Tseng, Y. C., Lin, L. Y., Chen, P. Y., Charmantier-Daures, M., Hwang,**
577 **P. P. and Melzner, F.** (2011). New insights into ion regulation of cephalopod
578 molluscs: a role of epidermal ionocytes in acid-base regulation during
579 embryogenesis. *Am. J. Physiol. Regul. Integr. Comp. Physiol.* **301**, R1700-1709.

580 **Hyodo, S., Bell, J. D., Healy, J. M., Kaneko, T., Hasegawa, S., Takei, Y., Donald, J.**
581 **A. and Toop, T.** (2007). Osmoregulation in elephant fish *Callorhinchus milii*
582 (holocephali), with special reference to the rectal gland. *J. Exp. Biol.* **210**,
583 1303-1310.

584 **Janssens, P. A. and Cohen, P. P.** (1968). Biosynthesis of urea in the estivating african
585 lungfish and in *Xenopus laevis* under conditions of water-shortage. *Comp.*
586 *Biochem. Physiol.* **24**, 887-898.

587 **Kajimura, M., Walsh, P. J., Mommsen, T. P. and Wood, C. M.** (2006). The dogfish
588 shark (*Squalus acanthias*) increases both hepatic and extrahepatic ornithine urea
589 cycle enzyme activities for nitrogen conservation after feeding. *Physiol. Biochem.*
590 *Zool.* **79**, 602-613.

591 **Kaneko, T., Watanabe, S. and Lee, K. M.** (2008). Functional morphology of
592 mitochondrion-rich cells in euryhaline and stenohaline teleosts. *Aqua Biosci.*
593 *Monogr.* **1**, 1-62.

594 **Katoh, F., Shimizu, A., Uchida, K. and Kaneko, T.** (2000). Shift of chloride cell

595 distribution during early life stages in seawater-adapted killifish, *Fundulus*
596 *heteroclitus*. *Zoolog. Sci.* **17**, 11-18.

597 **Kormanik, G. A.** (1992). Ion and osmoregulation in prenatal elasmobranchs :
598 evolutionary implications. *Am. Zool.* **32**, 294-302.

599 **Kormanik, G. A.** (1993). Ionic and osmotic environment of developing elasmobranch
600 embryos. *Env. Biol. Fish.* **38**, 233-240.

601 **Lambson, R. O.** (1970). An electron microscopic study of the entodermal cells of the
602 yolk sac of the chick during incubation and after hatching. *Am. J. Anat.* **129**, 1-19.

603 **Lechenault, H., Wriesez, F. and Mellinger, J.** (1993). Yolk utilization in *Scyliorhinus*
604 *canicula*, an oviparous dogfish. *Env. Biol. Fish.* **38**, 241-252.

605 **Matthews, G. D., Gould, R. M. and Vardimon, L.** (2005). A single glutamine
606 synthetase gene produces tissue-specific subcellular localization by alternative
607 splicing. *FEBS Lett.* **579**, 5527-5534.

608 **Mommsen, T. P. and Walsh, P. J.** (1989). Evolution of urea synthesis in vertebrates:
609 the piscine connection. *Science* **243**, 72-75.

610 **Nakagawa, T., Lomb, D. J., Haigis, M. C. and Guarente, L.** (2009). SIRT5
611 deacetylates carbamoyl phosphate synthetase 1 and regulates the urea cycle. *Cell*
612 **137**, 560-570.

613 **Needham, J. N. and Needham, D.M.** (1930). Nitrogen excretion in selachian
614 ontogeny. *J. Exp. Biol.* **7**, 7-18.

615 **Read, L. J.** (1968a). Ornithine-urea cycle enzymes in early embryos of the dogfish
616 *Squalus suckleyi* and the skate *Raja binoculata*. *Comp. Biochem. Physiol.* **24**,

617 669-674.

618 **Read, L. J.** (1968b). Urea and trimethylamine oxide levels in elasmobranch embryos.

619 *Biol. Bull.* **135**, 537-547.

620 **Smith, H. W.** (1936). The retention and physiological role of urea in Elasmobranchii.

621 *Biol. Rev.* **11**, 49–82.

622 **Steele, S. L., Yancey, P. H. and Wright, P. A.** (2004). Dogmas and controversies in

623 the handling of nitrogenous wastes: Osmoregulation during early development in

624 the marine little skate *Raja erinacea*; response to changes in external salinity. *J.*

625 *Exp. Biol.* **207**, 2021-2031.

626 **Steele, S. L., Yancey, P. H. and Wright, P. A.** (2005). The little skate *Raja erinacea*

627 exhibits an extrahepatic ornithine urea cycle in the muscle and modulates nitrogen

628 metabolism during low-salinity challenge. *Physiol. Biochem. Zool.* **78**, 216-226.

629 **Takagi, W., Kajimura, M., Bell, J. D., Toop, T., Donald, J. A. and Hyodo, S.**

630 (2012). Hepatic and extrahepatic distribution of ornithine urea cycle enzymes in

631 holocephalan elephant fish (*Callorhinchus milii*). *Comp. Biochem. Physiol. B* **161**,

632 331-340.

633 **Takabe, S., Teranishi, K., Takaki, S., Kusakabe, M., Hirose, S., Kaneko, T. and**

634 **Hyodo, S.** (2012). Morphological and functional characterization of a novel

635 Na⁺/K⁺-ATPase-immunoreactive, follicle-like structure on the gill septum of

636 Japanese banded houndshark, *Triakis scyllium*. *Cell Tissue Res.* **348**, 141-153.

637 **Thorson, T. B. and Gerst, J. W.** (1972). Comparison of some parameters of serum

638 and uterine fluid of pregnant, viviparous sharks (*Carcharhinus leucas*) and serum

639 of their near-term young. *Comp. Biochem. Physiol. A* **42**, 33-40.

640 **Venkatesh, B., Tay, A., Dandona, N., Patil, J. G. and Brenner, S.** (2005). A compact

641 cartilaginous fish model genome. *Curr. Biol.* **15**, R82–83.

642 **Webb, J. T. and Brown, Jr., G. W.** (1980). Glutamine synthetase: assimilatory role in

643 liver as related to urea retention in marine chondrichthyes. *Science* **208**, 293–295.

644 **Yancey, P. H. and Somero, G. N.** (1980). Methylamine osmoregulatory solutes of

645 elasmobranch fishes counteract urea inhibition of enzymes. *J. Exp. Zool.* **212**,

646 205-213.

647 **Zohn, I. E. and Sarkar, A. A.** (2010). The visceral yolk sac endoderm provides for

648 absorption of nutrients to the embryo during neurulation. *Birth Defects Res. A.*

649 *Clin. Mol. Teratol.* **88**(8), 593-600.

650

651 **Figure 1.** An egg capsule and a series of embryos at different
652 developmental stages of elephant fish. Developmental stages were identified
653 according to Didier et al. (Didier et al., 1998). (A) A tough and fibrous egg capsule,
654 which is a common feature of oviparous cartilaginous fishes. (B) Embryo at stage 28.
655 (C) Embryo at stage 30 showing dark pigmentation around the lens of the eye. (D)
656 Stage 32. Around this stage, external gill filaments reach the maximum length and
657 then begin to regress. (E) Embryo at stage 34 representing regression of the external
658 gill filaments. (F) Embryo at stage 36 with fully formed fins and no external gill
659 filaments. In the later period of stage 36, the external yolk sac is completely absorbed.
660 Scale bar = 1cm.

661 **Figure 2.** Developmental changes in total mRNA abundance (nmol/fish or
662 YSM) of CPSIII (A), OTC (B), GS1 (C), GS2 (D), and ARG2 (E) in whole embryo
663 and the YSM. Data are presented as means \pm SEM. $N = 4$ (developmental stage 28);
664 3 (stage 29); 3 (stage 30); 6 (from stage 31 to 34). Asterisks indicate significant
665 differences ($*P < 0.05$; $**P < 0.01$, $***P < 0.001$) in the mRNA abundance between
666 whole embryo and YSM in each stage.

667 **Figure 3.** Developmental changes in relative mRNA levels of CPSIII (A),
668 OTC (B), GS1 (C), GS2 (D), and ARG2 (E) in tissues of embryos. Values of each
669 mRNA were normalized against the value of EF1 α mRNA as an internal control gene.
670 Developmental increase in embryonic liver weight is shown (F). All data are
671 presented as means \pm SEM. $N = 6$ for all samples (stage 33 to hatched fish). H (Bra),
672 head (stage 33 and 34) or brain (stage 36 and hatching); Liv, liver; M, muscle; h,

673 hatched. Asterisks indicate significant differences ($*P < 0.05$; $**P < 0.01$, $***P <$
674 0.001) in the mRNA levels between adjacent stages.

675 **Figure 4.** Developmental changes in the relative mRNA levels of CPSIII
676 (A), OTC (B), GS1 (C), GS2 (D), and ARG2 (E) in YSM. Each value was
677 normalized by EF1 α as described in Figure 3. All data are presented as means \pm SEM.
678 $N = 4$ (developmental stage 28); 3 (stage 29); 3 (stage 30); 6 (from stage 31 to 34).
679 For comparison, mRNA levels in the liver of stage 33 were also shown ($N = 6$). YSM,
680 yolk sac membrane; Liv, liver.

681 **Figure 5.** (A) Expression patterns and developmental changes of *cmgs*
682 transcripts (GS1Long, GS1Short and GS2) analyzed by RT-PCR. The EF1 α mRNA
683 was used as a positive control for each cDNA sample. Black and white arrowheads
684 indicate GS1Long and GS1Short mRNAs, respectively. Amplicon lengths of
685 GS1Long, GS1Short and GS2 were also shown. (B) Expression patterns of GS1Long
686 transcript by quantitative PCR. Within each compartment, values sharing the same
687 letter are not significantly different ($P > 0.05$). (C) The expression ratio (percentage)
688 of GS1Long to total GS1 (GS1Long plus GS1Short) in each tissue and its
689 developmental changes. Note that the 'body' sample of embryo at stage 34 does not
690 contain the liver. YSM, yolk sac membrane; H, head; B, body; T, tail; Liv, liver; St.,
691 developmental stage.

692 **Figure 6.** Morphological observations of the YSM shown by HE staining
693 (A) and localization of CPSIII mRNA by *in situ* hybridization (B, C). (D)
694 Localization of catshark (*Scyliorhinus torazame*) CPSIII mRNA confirmed the

695 expression of CPSIII mRNA in cells of the vascularized endodermal layer of the YSM.
696 Black arrows indicate positive signals of CPSIII mRNA of elephant fish (B) and
697 CPSIII mRNA of catshark (D) transcripts, respectively. ECT, ectoderm; FCL, fibrous
698 connective layer; END, endoderm; BC, blood cell; YPL, yolk platelets. Scale bars,
699 50 μm .
700

701

702

703

704

705

706

707

708

709

710

711 **Table 1.** Composition of egg capsule fluid

Egg capsule fluid	<i>N</i>	Osmolality (mOsm kg ⁻¹)	Na ⁺ (mmol l ⁻¹)	Cl ⁻ (mEq l ⁻¹)	Urea (mmol l ⁻¹)
At stage 28	4	1033.0 ± 19.3	576.2 ± 6.7	532.3 ± 10.2	ND
29	4	1023.5 ± 16.8	562.1 ± 9.6	534.3 ± 9.1	ND
30 (pre-hatching period)	5	1033.0 ± 11.3	566.5 ± 5.0	534.6 ± 7.3	ND
31	6	999.3 ± 18.7	551.4 ± 5.7	527.2 ± 5.1	ND
32	4	994.5 ± 27.4	571.4 ± 3.3	531.5 ± 9.0	ND
SW		1054.0	582.3	574.0	ND

712

713 Note. Values are means ± SEM. ND, not detectable.

714

715

716

717

718

719

720

721

722

723

724 **Table 2.** Composition of embryonic body fluid

Body fluid	<i>N</i>	Osmolality (mOsm kg ⁻¹)	Na ⁺ (mmol l ⁻¹)	Cl ⁻ (mmol l ⁻¹)	Urea (mmol l ⁻¹)
At stage 31	1	-	-	-	449
32	6	-	284.5 ± 7.0	290.8 ± 8.0	488.6 ± 13.1
33	7	-	308.4 ± 5.6	307.2 ± 5.4	498.2 ± 8.1
34	3	-	327.3 ± 1.6	295.5 ± 4.3	480.7 ± 7.4
36	12	1048.9 ± 3.1	298.7 ± 4.2	316.3 ± 11.1	473.3 ± 8.0
Hatched fish	5	1055.2 ± 3.4	337.9 ± 15.6	339.1 ± 17.5	462.8 ± 17.6
Adult fish ¹	6	1057.3 ± 3.6	-	285.5 ± 2.0	472.5 ± 16.3

725

726 Note. Values are means ± SEM. ¹Data from Hyodo et al., 2007. Developmental

727 stage 36 in the present study corresponds to pre-hatching ('before hatching') fish

728 referred by Takagi et al. (2012).

729

730

731

732

733

734

735

736

737

738 **Table 3.** Activity of OUC enzymes

Samples	GS	CPSIII	OTC	ARG
YSM at stage 31	0.43 ± 0.16	0.24 ± 0.04	0.65 ± 0.18	1.17 ± 0.25
YSM at 34	0.34 ± 0.06	0.12 ± 0.04 *	0.73 ± 0.10	1.72 ± 0.19
Liver at 36	15.53 ± 0.92	0.87 ± 0.13	21.88 ± 1.45	23.74 ± 2.26
Adult liver ¹	13.84 ± 1.09	1.07 ± 0.09	31.36 ± 2.12	69.79 ± 4.47

739

740 Values for enzyme activities in $\mu\text{mol}/\text{min}/\text{g}$ were presented as means \pm SEM. $N = 5$

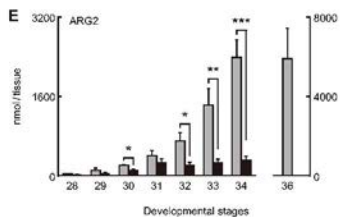
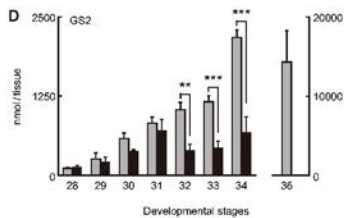
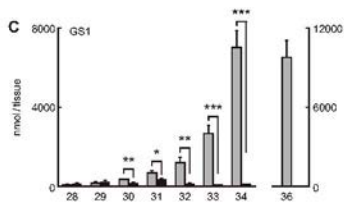
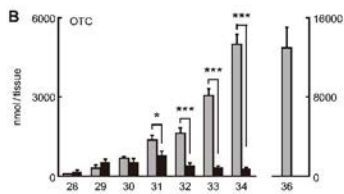
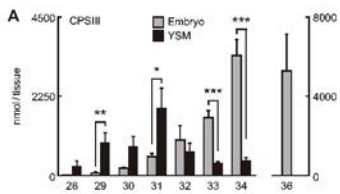
741 (YSM at stage 31); 5 (YSM at 34); 6 (embryonic liver at 36). *, significantly

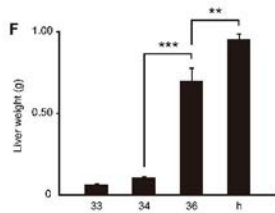
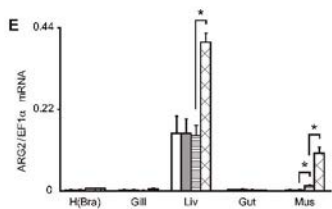
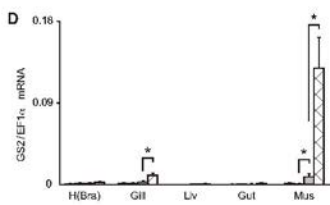
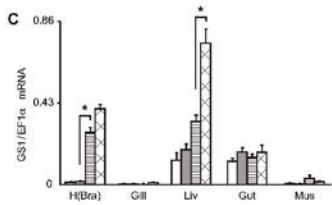
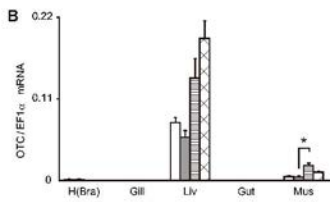
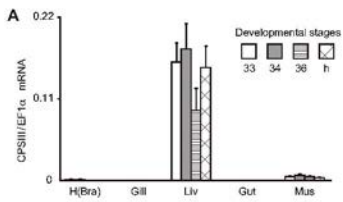
742 different in CPSIII activities of YSM between stages 31 and 34 at $P < 0.05$. ¹Data of

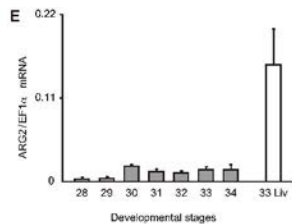
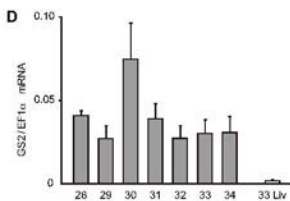
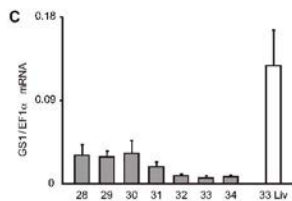
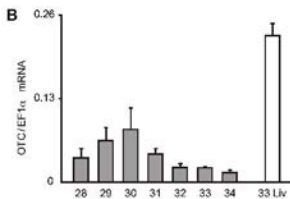
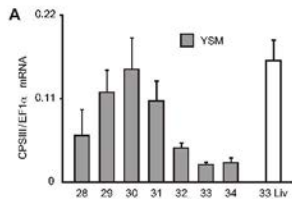
743 adult fish liver were from Takagi et al., 2012.

744

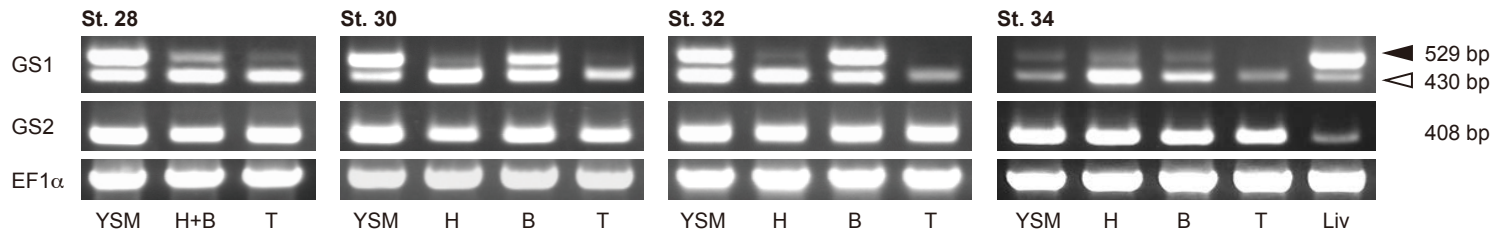




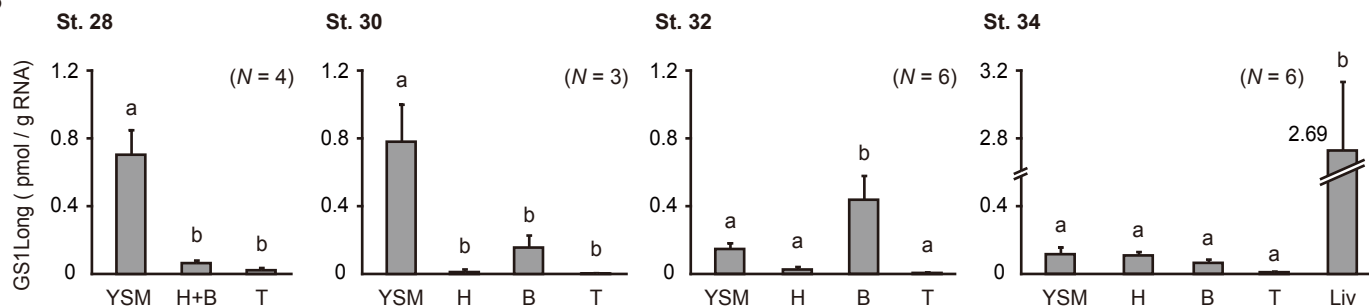




A



B



C

