

1 **LOW DHEAS: A SENSITIVE AND SPECIFIC TEST FOR THE DETECTION OF**  
2 **SUBCLINICAL HYPERCORTISOLISM IN ADRENAL INCIDENTALOMAS.**

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22 **Abstract**

23 **Context:** Subclinical hypercortisolism (SH) occurs in 5-30% of adrenal incidentalomas (AIs). Common  
24 screening tests for adrenocorticotropin (ACTH)-independent hypercortisolism have significant false  
25 positive rates, mandating further time and resource intensive investigations.

26 **Objective:** To determine whether low basal dehydroepiandrosterone sulphate (DHEAS) is a sensitive  
27 and specific screening test for SH in AI.

28 **Setting and Patients:** 185 patients with AI were screened for adrenal medullary (plasma  
29 metanephrines) and cortical [1 mg overnight dexamethasone suppression test (ONDST), 24h urinary  
30 free cortisol (UFC), serum DHEAS, plasma renin and aldosterone] hyperfunction. Positive ONDST  
31 [ $\geq 1.8$  mcg/dL ( $\geq 50$  nmol/L)] and/or UFC ( $>$ upper limit of reference range) results were further  
32 investigated. We diagnosed SH when at least two of the following were met: raised UFC, raised  
33 midnight serum cortisol, 48h DST cortisol  $\geq 1.8$  mcg/dL ( $\geq 50$  nmol/L).

34 **Results:** Twenty-nine patients (16%) were diagnosed with SH. ACTH was  $< 10$  pg/mL ( $< 2.2$  pmol/L)  
35 in all patients with SH. We calculated age- and gender-specific DHEAS ratios (derived by dividing the  
36 DHEAS by the lower limit of the respective reference range) for all patients. ROC analyses,  
37 demonstrated that a ratio of 1.12 was sensitive ( $> 99\%$ ) and specific (91.9%) for the diagnosis of SH.  
38 Cortisol following 1mg ONDST of 1.9 mcg/dL (53 nmol/L) was a sensitive ( $> 99\%$ ) screening test for  
39 SH, but had lower specificity (82.9%). 24 h UFC lacked sensitivity (69%) and specificity (72%).

40 **Conclusion:** A single basal measurement of DHEAS offers comparable sensitivity and greater  
41 specificity to the existing gold-standard 1 mg DST for the detection of SH in patients with AIs.

## 42 **Introduction**

43 Incidentally discovered adrenal lesions [so-called adrenal incidentalomas (AIs)] are a common cause  
44 of endocrine referral (1). Although most are benign and not associated with overt endocrine  
45 dysfunction, subtler forms of adrenal hypersecretion (hypercortisolism, hyperaldosteronism, sex-  
46 steroid excess or phaeochromocytoma) have been variably reported in up to 20–40 % of AIs (2,3). The  
47 terms subacute autonomous glucocorticoid hypersecretion (SAGH), subclinical Cushing's syndrome  
48 (SCS), (possible) autonomous cortisol secretion, and subclinical hypercortisolism (SH) are often  
49 interchangeably used to denote adrenocorticotropin (ACTH)-independent cortisol secretion from a  
50 benign adrenal adenoma or nodular adrenal hyperplasia that is not associated with clinically-overt  
51 hypercortisolism (2,4,5). Several groups have reported adverse clinical sequelae in individuals with SH,  
52 with recent studies highlighting an increase in cardiovascular morbidity and mortality compared to the  
53 general population (6-12). While independent medical treatment of cardiovascular risk factors may  
54 represent a reasonable long-term management strategy for individuals with SH, recent advances in  
55 laparoscopic and retroperitoneoscopic adrenalectomy raise the possibility of a potentially curative  
56 intervention for a subgroup of patients (13,14). A related, but frequently under-appreciated risk in these  
57 patients is chronic hypothalamic-pituitary-adrenal axis suppression, resulting in an impaired or absent  
58 stress response to intercurrent illness (7). Accurate exclusion or confirmation of a diagnosis of SH is  
59 therefore a key step in the investigation and management of patients with AIs.

60 The 1 mg (overnight) dexamethasone suppression test (ONDST) is often employed as a sensitive  
61 screening test to exclude SH (1,4,15), but its relatively poor specificity (70–80%) results in a significant  
62 number of false positive tests, requiring further evaluation that is both time and resource intensive (4).  
63 This has led some workers to propose a higher threshold [ $\geq 5$ mcg/dL ( $\geq 138$  nmol/L)] for triggering  
64 additional screening/confirmatory investigations in the context of AI (15), but with the inevitable  
65 consequence of failing to diagnose milder cases of SH. Measurement of 24 h urinary free cortisol  
66 excretion rates (UFCs) is also potentially problematic with causes of both false positive (e.g. obesity)  
67 and false negative (e.g. mild hypercortisolism, renal impairment) results recognised (4,16).  
68 Demonstration of the loss of the normal circadian rhythm of cortisol secretion is considered a sensitive

69 test for the detection of hypercortisolism, but opinions vary as to the thresholds that should be employed  
70 to optimize detection while minimizing false positive results (for example, although a sleeping midnight  
71 serum cortisol of <1.8 mcg/dL (<50 nmol/L) effectively excludes Cushing's syndrome in the absence  
72 of cyclical hypercortisolism, false positive results are common, especially in patients hospitalized for  
73 short periods (<48h) (4,17-19). Similarly, late night salivary cortisol is sensitive for the detection of  
74 hypercortisolism, but may be falsely elevated in shift workers, smokers or if there is blood  
75 contamination of the sample (4,20,21). Early morning (9 AM) plasma ACTH levels are typically low  
76 or suppressed in SH, but there is overlap with ACTH levels seen in normal individuals, reflecting its  
77 pulsatile secretion and short half-life (4,22).

78 Synthesis and secretion of the adrenal androgen dehydroepiandrosterone (DHEA), and its sulphated  
79 form DHEAS, are regulated by pituitary ACTH. Sustained suppression of central ACTH drive therefore  
80 leads to a reduction in DHEA and DHEAS levels (23-25). However, DHEA has a short half-life (25  
81 mins) and is secreted in a circadian manner similar to ACTH; hence, the interpretation of a single DHEA  
82 measurement is subject to the same caveats as with ACTH. In contrast, DHEAS has a prolonged half-  
83 life in serum (10–16h), with relatively stable levels throughout the day, making it a more attractive  
84 marker for the detection of chronically suppressed ACTH. (26,27). Indeed, the potential utility of  
85 DHEAS to reflect ambient ACTH levels over a longer time interval has led to DHEAS being proposed  
86 as an indicator of persisting autonomous ACTH secretion in Cushing's disease following pituitary  
87 surgery (28), and as a possible marker of SH in patients with AI (29, 30, 31).

88 We therefore performed a systematic comparison of a single DHEAS measurement at presentation with  
89 the current gold-standard 1 mg dexamethasone suppression test, for the detection of SH in 185  
90 consecutive individuals with AI referred to the endocrine department of a university hospital. We  
91 describe the utility of DHEAS as a sensitive and specific marker of SH within this cohort.

## 92 **Patients and Methodology**

### 93 *Patients*

94 The records of 185 consecutive patients with adrenal incidentalomas referred to the Endocrine  
95 Department of Cambridge University Hospitals Foundation Trust between January 2006 and April 2013  
96 were reviewed. All patients had undergone standardized clinical, biochemical and radiological  
97 assessments according to an Institutional protocol, as part of routine clinical care. We performed a  
98 retrospective analysis of this systematically collected dataset. Appropriate Institutional approval was  
99 obtained.

100 Seventeen patients were excluded on the basis of: (i) concomitant use of drugs influencing  
101 glucocorticoid metabolism or secretion; (ii) major psychiatric illness or history of excess alcohol intake;  
102 or (iii) overt clinical features of hypercortisolism. One patient had previously undergone pituitary  
103 surgery and was also excluded. All AIs were discovered by computed tomography (CT) scanning or  
104 magnetic resonance imaging (MRI) performed for unrelated reasons, and all lesions were >1cm in  
105 diameter. Adrenal adenomas displayed the following radiological features: either  $\leq 10$  HU on  
106 unenhanced CT (in which case no further characterization was performed); or >50% absolute washout  
107 at 10 minutes (or >60% at 15 minutes) on triple phase adrenal CT; or signal dropout on chemical shift  
108 MRI (32,33).

109 All patients were assessed by one of three clinicians experienced in the diagnosis and management of  
110 Cushing's syndrome, and each underwent standardized clinical and biochemical screening at first  
111 presentation according to an institutional clinical protocol. This included measurement of plasma  
112 metanephrines, 24 h urine collection for urinary free cortisol estimation (UFC), plasma renin and  
113 aldosterone, serum DHEAS, electrolytes, liver blood tests, fasting plasma glucose, fasting lipids and  
114 complete blood count. All patients also underwent a 1 mg overnight dexamethasone suppression test,  
115 with values  $< 1.8$  mcg/dL ( $< 50$  nmol/L) signifying adequate suppression (34). Measurement of UFC was  
116 performed separately on two 24 h urine collections, with the higher of the two values used for  
117 subsequent analysis. Patients returning a post-dexamethasone cortisol  $\geq 1.8$  mcg/dL ( $\geq 50$  nmol/L)

118 and/or raised UFC [ $>6.5$  mcg/dL ( $>180$  nmol)/24 h prior to 2011 and  $>5.3$  mcg/dL ( $>146$  nmol)/24 h  
119 after 2011] underwent more detailed evaluation during an inpatient admission as follows: repeat 24 h  
120 UFC, midnight serum cortisol, 48 h low dose (0.5 mg qds) dexamethasone suppression test (LDDST),  
121 plasma ACTH (measured on 2 occasions between 08:00 and 09:00). We diagnosed SH in the presence  
122 of at least two of the following: failure to suppress serum cortisol to  $<1.8$  mcg/dL ( $<50$  nmol/L)  
123 following dexamethasone; sleeping midnight serum cortisol  $>1.8$  mcg/dL ( $>50$  nmol/L) or awake  
124 midnight serum cortisol  $>7.5$  mcg/dL ( $>207$  nmol/L); raised UFC (32). Although not used as a  
125 diagnostic criterion, all patients subsequently confirmed with SH had a 09:00 ACTH level  $<10$  pg/mL  
126 ( $<2.2$  pmol/L). All investigations were reviewed by two endocrinologists (MCD, MG), who were  
127 blinded to the DHEAS result for each patient. For the purpose of analyses, a DHEAS ratio was  
128 calculated by dividing the measured DHEAS by the lower limit of the respective reference range (age-  
129 and sex-matched). DHEAS values reported as falling below the lower limit of detection of the assay  
130 [ $<15.0$  mcg/dL ( $<0.4$  micromol/L)] were interpreted as equivalent to the lowest measurable value [i.e.  
131  $15.0$  mcg/dL ( $0.4$  micromol/L)].

### 132 *Assays*

133 Biochemical assays were run in a UKAS (<http://www.ukas.com/default.asp>) accredited clinical  
134 laboratory. External Quality Assurance (EQA) for all assays was provided by UKNEQAS  
135 (<http://www.ukneqas.org.uk>).

136 DHEAS and ACTH were assayed using a Siemens (Surrey, UK) Immulite 2000 platform with reagents  
137 provided by the same manufacturer. DHEAS was analyzed by solid phase competitive immunoassay.  
138 Age and sex adjusted reference ranges for DHEAS are provided in Table 1. ACTH was analysed by  
139 sequential two site solid phase chemiluminescent immunoassay.

140 Aldosterone was measured using solid phase radioimmunoassay (Coat-A-Count, Siemens, Los  
141 Angeles, USA). The Laboratory working range was 70–3330 pmol/L. Plasma Renin was measured  
142 using a Diasorin XL (Kent, UK) chemilluminescent immunometric assay. The Laboratory working  
143 range was 2–3000  $\mu$ IU/mL.

144 Plasma metanephrines were analyzed using a derivitization ELISA assay provided by Labor  
145 Diagnosticka Nord GmbH (Nordhorn, Germany). The Laboratory working range was 41-2100 pg/mL  
146 for metanephrine and 58-58000 pg/mL for normetanephrine.

147 Urine cortisol was measured by competitive radioimmunoassay using reagents provided by Siemens  
148 (Coat-a-Count) or using an in-house liquid chromatography – tandem mass spectrometry method. The  
149 Laboratory working range was 25-1380 nmol/L and the laboratory reference range for the RIA was  
150 <180 nmol/24 h. The mass spectrometric assay was performed using an API 5500 triple quadrupole  
151 mass spectrometer (ABPsiex, UK) using atmospheric pressure chemical ionization. Deuterated (d4)  
152 cortisol was used as an internal standard. Urine samples were mixed with internal standard in 50%  
153 methanol/water. Samples were pre-cleaned using a C8 reverse phase column before HPLC separation  
154 using a pheny-hex column with a shimadzu HPLC system. The Laboratory working range was 12–2330  
155 nmol/L and the laboratory reference interval for the liquid chromatography–tandem mass spectrometry  
156 method was <146 nmol/24 h.

157 Between batch imprecision was <10% across the working ranges for all assays.

158  
159 ***Statistical Analysis***

160 With the exception of age and body mass index, which are reported as mean  $\pm$  standard deviation (SD),  
161 all data are expressed as medians with interquartile ranges. For parametric data, hypothesis testing was  
162 performed using an unpaired students t-test. For non-parametric data, statistical analysis was performed  
163 using the *Mann Whitney U Test*.

164 Receiver operated characteristic (ROC) curves were generated to assess the utility of DHEAS in the  
165 diagnosis of SH, using the first, randomly sampled DHEAS ratio for each patient included in the study.  
166 ROC curves were also generated for the 1 mg overnight dexamethasone suppression test and the original  
167 24 h UFC measurement.

168 ROC analysis evaluated the performance of each parameter for the diagnosis of SH against non-  
169 functioning adrenal adenomas (NFAs). Performance of each screening / diagnostic test is expressed as

170 area under the curve (AUC) with 95% confidence intervals. Data are also presented for sensitivity and  
171 specificity for each screening / diagnostic test with 95% confidence intervals. All analyses were  
172 performed using SPSS V 21.0 or GraphPad Prism V 6.0.

173 Due to the systematic nature of investigation for AI in our Institution, and robust data collection, there  
174 were no missing data for ONDST, LDDST, UFC or demographic details in the study cohort.



175 **Results**

176 ***Patient Characteristics***

177 As described above, 18 subjects were excluded from further analyses due to confounding clinical  
178 disorders or medication usage. Final diagnoses in the remaining 167 patients were: non-functioning  
179 adrenal adenoma (n=97), subclinical hypercortisolism (n=29), phaeochromocytoma (n=19), adrenal  
180 metastasis (n=8), primary aldosteronism (n=4), adrenal hemorrhage (n=2), adrenocortical carcinoma  
181 (n=2), myelolipoma (n=2), oncocytoma (n=1) and three subjects had Cushing's disease with an adrenal  
182 incidentaloma (Supplemental Fig. 1A). There was no difference in age [NFA:  $63.4 \pm 12.8$  yr (mean  $\pm$   
183 SD); SH:  $65.8 \pm 11.3$  yr ( $p=0.36$ )], sex [NFA: Male 44/97; SH: Male 14/29 ( $p=0.41$ )] or body mass  
184 index [NFA:  $31.8 \pm 9.2$  kg/m<sup>2</sup> (mean  $\pm$  SD); SH:  $29.4 \pm 7.5$  kg/m<sup>2</sup> ( $p=0.91$ )] between the NFA and SH  
185 subgroups. The age distribution of the cohort as a whole was consistent with other published series  
186 (Supplemental Fig. 1B) (6-11). Twenty-three patients had bilateral adrenal adenomas (16 NFA; 7 SH).

187 ***DHEAS ratio for the screening and diagnosis of SH***

188 There was a significant difference in the DHEAS ratio between the two study groups [median 2.62 (1.8,  
189 5.5) for NFAs versus 1.0 (0.77, 1.0) for SH;  $p < 0.0001$ ]. DHEAS ratio was a sensitive and specific test  
190 both with respect to screening and diagnosis of SH versus NFA [AUC 0.95 (0.91, 0.99);  $p < 0.0001$ ].  
191 Evaluation for SH versus NFA showed that for a DHEAS ratio of 1.12, sensitivity was 100% (86.2,  
192 100) and specificity was 91.9% (83.9, 96.7) (Fig. 1). This finding was consistent in a subgroup analysis  
193 of patients with bilateral adrenal adenomas (Supplemental Fig. 2A). In fact, DHEAS ratio also  
194 performed well as a sensitive and a specific test for the diagnosis of SH against all other causes of  
195 adrenal lesions within this cohort, as all other non-SH causes of adrenal nodules returned a DHEAS  
196 ratio  $>1.12$ . Included in this, a low DHEAS ratio also differentiated between ACTH-independent and  
197 ACTH-dependent hypercortisolemia in the presence of an adrenal lesion (Supplemental Fig. 3).

198 ***1 mg dexamethasone suppression test for the screening and diagnosis of SH***

199 There was a significant difference between the two study groups with respect to post-1mg  
200 dexamethasone cortisol levels: median 1.3 mcg/dL (0.91, 1.71) [36 nmol/L (25.0, 47.3)] for NFAs,  
201 versus 4.2 mcg/dL (1.96, 8.73) [116 nmol/L (92.0, 241.0)] for SH ( $p < 0.0001$ ). As expected, the 1 mg  
202 overnight dexamethasone suppression test performed well as a screening test for SH when compared  
203 with NFAs [AUC 0.97 (0.95, 0.99);  $p < 0.0001$ ] (Fig. 2). A post-dexamethasone value of 1.9 mcg/dL (53  
204 nmol/L) yielded a sensitivity  $>99\%$  (87.2, 100) and a specificity of 82.9% (73.4, 90.1). As a diagnostic  
205 test, a value of 4.0 mcg/dL (109 nmol/L) had a sensitivity of 55.5% (35.3, 74.5) with a specificity of  
206  $>99\%$  (95.9, 100). A post-dexamethasone cortisol of 2.1 mcg/dL (58.5 nmol/L) gave the best overall  
207 test performance: sensitivity 92.5% (75.7, 99.0); specificity 88.6% (80.1, 94.4). Findings in those with  
208 bilateral adrenal adenomas were largely consistent with this (Supplemental Fig. 2B). The 1 mg  
209 overnight dexamethasone suppression test did not differentiate between SH and other causes of  
210 hypercortisolism such as ACTH-mediated or adrenocortical carcinoma.

#### 211 ***24 hour UFC for the screening and diagnosis of SH***

212 For the purpose of analyses, a UFC ratio was calculated by dividing the measured 24 hour UFC by the  
213 upper limit of the reference range. There was a significant difference in the UFC ratio between the two  
214 study groups: median 0.74 (0.46, 1.16) for NFAs versus 1.3 (0.95, 1.84) for SH ( $p < 0.0001$ ) (Fig. 3).  
215 However, UFC performed relatively poorly both as a screening test and as a diagnostic test for SH  
216 versus NFA [AUC 0.77 (0.67, 0.87);  $p < 0.01$ ], and this pattern held true for bilateral adenomas  
217 (Supplemental Fig 2C). A ratio of 1.01 gave a sensitivity of 69 % (48.2, 85.7) and a specificity of 67%  
218 (55.5, 78.2). A ratio of 0.47 gave a sensitivity of 100% (86.8, 100) but a specificity of 25.3% (15.8,  
219 37.1), while a ratio of 2.1 gave a specificity of 100% (94.9, 100), but a sensitivity of just 19.2% (6.6,  
220 39.4). Therefore, while UFC did not perform well as a screening test, a value greater than twice the  
221 upper limit of the reference range performed well as a confirmatory test (Fig. 3).

## 222 **Discussion**

223 In this study we have robustly evaluated the diagnostic utility of a single DHEAS measurement as a  
224 sensitive and specific marker of SH in adrenal incidentalomas, using a complete and systematically  
225 collected dataset. Consecutive patients referred to our service were investigated using widely accepted  
226 screening and confirmatory tests (4). For every patient we also calculated a ratio of measured DHEAS  
227 to the age- and sex-specific lower reference interval. Using this approach, DHEAS ratio performed well  
228 as a screening test for SH, with a threshold of  $\leq 1.12$  demonstrating a sensitivity  $>99\%$  while showing  
229 higher specificity than the ONDST (91% versus 86% respectively) (Figs. 1 & 2). Moreover, DHEAS  
230 ratio reliably differentiated between SH and non-SH etiologies of adrenal nodules within our cohort  
231 (Supplemental Fig. 3).

232 Our findings lend important support to previous proposals and guidelines, which have observed that a  
233 low or suppressed DHEAS level should be considered a potential indicator of SH in the context of AI  
234 (29-31). Yener and colleagues have also explored the association between low DHEAS levels and SH,  
235 noting that an age-unadjusted DHEAS threshold of 40.0 mcg/dL provided a sensitivity of 68% and  
236 specificity of 75% for the diagnosis of SH (29). In the study reported here, we have demonstrated a  
237 higher sensitivity and specificity for low DHEAS in the diagnosis of SH. This may be explained by  
238 some important differences in study design. Firstly, rather than adopting a higher ONDST threshold  
239 [3.0 mcg/dL (83 nmol/L)] as a confirmatory test for SH, we have used the diagnostic criteria  
240 recommended in the Endocrine Society Clinical Practice Guidelines (4), which include the LDDST as  
241 a ‘gold standard’ confirmatory test. In our hands, when compared with the LDDST, the higher ONDST  
242 threshold of 3.0 mcg/dL (83 nmol/L) performed less well as a confirmatory test for SH, returning a  
243 sensitivity of 85% and specificity of 95%. Secondly, we have accounted for the expected age-related  
244 decline and sex-related differences in DHEAS by calculating a sex- and age-adjusted DHEAS ratio  
245 based on locally validated reference ranges, rather than using absolute DHEAS values (Table 1).  
246 Although a previous report by Bencsik and colleagues suggested that DHEAS may not be a useful  
247 indicator of hormonal activity in AI (34), the main focus of this study was to explore the potential for  
248 DHEAS to discriminate benign from malignant AI. Moreover, the analysis was restricted to only a

249 small number of histologically-confirmed cases (thus introducing potential selection bias). Importantly  
250 the authors noted that DHEAS measurement may have a role once the cortical origin and benign feature  
251 of the tumor has been confirmed.

252 In this study we employed robust criteria for the diagnosis of SH across multiple testing modalities,  
253 which allowed us to also examine the performance of investigations that are commonly used to  
254 detect/exclude hypercortisolism. The ONDST performed well as a screening test for SH. The traditional  
255 cortisol threshold of  $\geq 1.8$  mcg/dL ( $\geq 50$  nmol/L) yielded a sensitivity  $>99\%$  and a specificity of 81%,  
256 consistent with previous findings for this test (Fig. 2) (4). The higher suggested cut-off value for cortisol  
257 of  $\geq 5$  mcg/dL ( $>138$  nmol/L) post-dexamethasone provided a specific test ( $>99\%$ ), but at the cost of a  
258 low sensitivity of 41% which would have missed the majority of subsequently diagnosed SH within  
259 this cohort. In our hands the lowest cut-off cortisol value which produced a specificity  $>99\%$  was 109  
260 nmol/L. However, this was associated with lower sensitivity (56%) and hence performed poorly as a  
261 screening test. As anticipated, the ONDST did not differentiate between ACTH-dependent and  
262 independent forms of hypercortisolaemia. Accordingly, we support the traditional cortisol threshold of  
263  $\geq 1.8$  mcg/dL ( $\geq 50$  nmol/L) in the ONDST as the trigger for further confirmatory testing as  
264 recommended in the Endocrine Society and European Society guidelines (4).

265 The utility of urinary free cortisol in the diagnosis of SH and in the broader context of Cushing's  
266 syndrome has long been debated. There are numerous pitfalls associated with this test. Urine collection  
267 over a 24 h period is not always convenient for the patient and it is often difficult to obtain a complete  
268 sample in the clinic setting. Several studies have shown that 24 h UFC measurement performs poorly  
269 overall both as a screening and a diagnostic test, particularly if reliance is placed on a single  
270 measurement (20). Within our cohort 24 h UFC (measured on two occasions with the highest value  
271 used for subsequent analyses) demonstrated a low sensitivity (67%) and specificity (69%), although  
272 values  $\geq 2$  times the upper limit of the reference range carried a specificity  $>99\%$  but a sensitivity of  
273 only 25% (Fig. 3). It is important to note however, that we used a univariate UFC measurement, rather  
274 than the multi-analyte, steroid metabolomic profiling that is increasingly available, with more recent

275 data suggesting superior sensitivity and specificity of urinary steroid metabolomics for the differential  
276 diagnosis of steroid excess in the context of adrenal disease (35).

277 In the setting of SH, ACTH levels are typically suppressed and we also observed this, with all affected  
278 patients returning levels  $<10$  ng/L ( $<2.2$  pmol/L). However, measurement of ACTH in the clinical  
279 setting carries multiple sampling challenges and can produce false positive results when sampled under  
280 non-ideal circumstances, reflecting the short half-life, pulsatile secretion and diurnal variability of  
281 ACTH release (4).

282 Measurement of DHEAS also offers some other potential advantages when screening in AI: firstly, it  
283 allows detection of tumors that are co-secretory (and therefore suspicious for malignancy); secondly, it  
284 has recently been recognized that some cases of congenital adrenal hyperplasia may present with AI,  
285 although we did not identify any such cases in our cohort (36).

286 It is important to note however that the reliability of low or suppressed DHEAS as a marker for SH test  
287 may be limited under certain circumstances, for example when there is pre-existing ACTH-suppression  
288 in the context of chronic glucocorticoid or opioid use, pituitary disease or hypothalamic dysfunction.  
289 Under these circumstances a false positive result may be obtained (37). However, each of the existing  
290 screening tests have well recognized limitations and pitfalls, and also require specific sampling  
291 conditions.

292 Our study has other potential limitations. The reported data are representative of a patient population  
293 attending a single center, using a single platform for DHEAS measurement. Multi-center studies and/or  
294 meta-analyses, specifically investigating the use of the DHEAS ratio reported here as a screening test  
295 for SH in the context of AI will be required to support and validate our findings, across patient  
296 populations, using different DHEAS assays. It will also be important to validate the utility of DHEAS  
297 ratio alone or in combination with the ONDST (at differing threshold values) for confirming or  
298 excluding SH without the need to progress to more expensive, time-consuming investigations.

299 Finally, low DHEAS has also been directly linked with increased cardiovascular risk (38), and it is  
300 interesting to speculate that undiagnosed SH may underlie this association given the recent  
301 demonstration that SH is associated with excess cardiovascular mortality (7,10,39).

302 In conclusion, our data support the use of an age-adjusted DHEAS ratio as a sensitive and specific  
303 screening test for SH in patients with incidentally detected adrenal incidentalomas. Pending further  
304 studies, we suggest that the identification of a low or suppressed DHEAS level in a patient with AI  
305 should trigger more detailed assessment for SH.

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