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The ATP-binding cassette proteins ABCC1 and ABCB1 as modulators of

2 glucocorticoid action

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10 Abstract

9

Responses to hormones that act through nuclear receptors are controlled by modulating hormone 11 concentrations not only in the circulation but also within target tissues. The role of enzymes that 12 amplify or reduce local hormone concentrations has become well-established for glucocorticoid and 13 14 other lipophilic hormones; moreover, transmembrane transporters have proven critical in determining tissue responses to thyroid hormones. However, there has been less consideration of the 15 role of transmembrane transport for steroid hormones. ATP-binding cassette (ABC) proteins were first 16 shown to influence the accumulation of glucocorticoids in cells almost three decades ago, but 17 observations over the past ten years suggest that differential transport propensities of both 18 19 exogenous and endogenous glucocorticoids by ABCB1 and ABCC1 transporters provides a mechanism whereby different tissues are preferentially sensitive to different steroids. This Review summarises 20 this evidence and the new insights provided for the physiology and pharmacology of glucocorticoid 21 22 action, including new approaches to glucocorticoid replacement.

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25 Introduction

Glucocorticoid hormones are vital for life; they confer diverse effects on multiple processes and systems. The adverse consequences of glucocorticoid excess are well demonstrated by the frank hypercortisolism of Cushing syndrome, but even subtle cortisol dysregulation has implications, contributing to cardiovascular disease, for example.¹ Over the past 30 years it has become clear that the concentration of glucocorticoid in the blood does not necessarily reflect that within tissues, as enzymes (such as 11 β -hydroxysteroid dehydrogenase, which catalyses the interconversion of inert cortisone and active cortisol) and delivery mechanisms of corticosteroid binding protein can confer additional control over the absolute tissue levels.^{2,3}

As lipophilic molecules, glucocorticoids can diffuse across cell membranes to interact with intracellular targets; however, they can also undergo active transmembrane transport. This process 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 is not readily exported by ABCB1, but we have discovered that the ABCC1 transporter, found in tissues including adipose, exports corticosterone but not cortisol.⁶

In this Review, we will explore the implications of this tissue-specific glucocorticoid transport in the 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 a potential opportunity for developing glucocorticoid therapies that are better targeted than those currently available to maximise efficacy and minimise toxicity.

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47 [H1] The movement of lipophilic hormones

The 'free hormone hypothesis' determines that unbound lipophilic hormones move passively 48 down a concentration gradient⁷ and, indeed, steroids are taken up freely by cell types such as 49 keratinocytes without the relevant membrane transporters.⁸ Differences in tissue concentrations 50 were previously attributed to differences in physicochemical properties, such as lipophilicity, until the 51 discovery of the existence of specific thyroid hormone transporters challenged these traditional 52 assumptions. In the case of triiodothyronine (T3), which is highly lipophilic owing to the iodinated aromatic ring, the level of hormone available to receptors not only depends on hormone synthesis 54 and peripheral enzymatic conversion, but also on transport into and out of cells, notably by the 55 monocarboxylate 8 (MCT8) transporter.⁹ The uptake of T3 into neurons is critically impaired in the 56 absence of MCT8, as occurs in the X-linked Allan-Herndon-Dudley syndrome of neurodevelopmental 57 anomalies associated with abnormal thyroid function.¹⁰ 58

The cellular uptake of glucocorticoids by membrane transporters has been demonstrated in 59 Drosophila melanogaster, in which loss of the Ecdysone Importer (Ecl) membrane transporter 60 produces a phenotype that is identical to that resulting from the loss of ecdysone or the ecdysone 61 receptor.¹¹ Organic anion transporting polypeptide transporters mediate the uptake of glucocorticoids 62 in rat liver ex vivo; however, this uptake has not been reproduced in humans.^{12,13} Furthermore, a 63 saturable glucocorticoid uptake mechanism across the blood-brain barrier (BBB) and blood-64 cerebrospinal fluid barrier that was reported in mice was only discernible at supraphysiological 65 concentrations, and so might not be physiologically relevant.¹⁴ 66

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

73 [H1] The ABC protein family

As members of one of the most highly conserved protein superfamilies, ABC proteins shuttle toxins, xenobiotics and signalling molecules across eukaryotic and prokaryotic cell membranes. These proteins are classified into seven subfamilies according to their structural similarity and sequence homology, and have been actively researched for decades, particularly in relation to multidrug resistance. The evolution and relevance of this transporter superfamily in the context of cancer drug efflux has been well reviewed;^{15,16} however, of the over 50 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 characterized by two transmembrane domains
(TMDs) and two cytoplasmic nucleotide-binding domains (NBDs) (FIG. 1).¹⁸ Each TMD domain contains
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 88 TMD-mediated transport,¹⁹ with most purporting that energy from ATP hydrolysis enables the TMDs 89 to switch between inward- and outward-facing configurations (FIG. 1A). Individual ABC transporters 90 are unidirectional: in eukaryotic cells, they are almost exclusively exporters, but both importers (of 91 nutrients) and exporters (of toxins and cell wall substrates) exist in bacteria.²⁰ Consistent with this 92 export function in eukaryotes, ABC transporters are typically found on the apical cell membrane at 93 luminal surfaces to limit xenobiotic exposure.¹⁷ Substrates range from ions to large proteins and there 94 is a high degree of overlap between transporters, although the molecular basis for this overlap 95 remains poorly documented. 96

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99 [H1] ABCB1 and ABCC1 are steroid exporters

100 [H2] ABCB1 and steroid export

Initially named P-glycoprotein (P-gp) and later multidrug resistance protein 1 (MDR1), ABCB1 101 has been extensively studied as the archetypal multidrug transporter, exporting a broad array of xenobiotics including antineoplastics, antimicrobials and antidepressants from cells (reviewed in ^{15,21,22}). In humans, the ABCB1 gene, located on chromosome 7q21.12, encodes a protein of 1280 104 amino acids (141.5 kDa) in size with 12 membrane-spanning α -helices distributed among two TMDs.²³ 105 The polyspecificity of ABC transporters is often purported to result from the plasticity of the drug-106 binding pocket, both in terms of side chain and backbone arrangements. Numerous attempts have been made over the years to determine the 3D structure of ABC proteins in an effort to understand 108 their transport mechanisms and their substrate specificity; however, their size and hydrophobicity 109 pose significant challenges.²⁴ Advances in the use of cryo-electron microscopy have enabled structural 110 insights into substrate binding.²⁵⁻²⁷ Reconstitution of the structure of human ABCB1 in complex with 111 chemotherapeutic drugs has revealed the drug-binding cavity to be globular in shape, with 112 interactions contributed by all 12 membrane-spanning α -helices (FIG. 1B).²⁵ Substrate-induced structural changes in NBD2 are thought to confer changes in ATPase activity, which determines 114 transport action.

A putative steroid-binding site has been identified in human ABCB1, but this is based upon a homology model of only the NBDs²⁸ and is not definitive. However, physiological data do support selective ABCB1-mediated transport of steroids. In the 1960s, murine fibroblasts were observed exporting steroids in an energy- and temperature-dependent manner, consistent with active transport.²⁹ Cortisol export was later (in 1992) demonstrated in a porcine renal tubular cell line (LLC-PK1) overexpressing human *ABCB1.*³⁰ Since then, several endogenous and synthetic steroids have been confirmed as ABCB1 substrates. Depending on the presence of hydroxyl groups at positions 11 and 17, steroids were stratified into three categories.³¹ ABCB1-mediated efflux was highest for

steroids with both hydroxyl groups (including dexamethasone, cortisol and prednisolone), lowest for 124 those with neither (deoxycorticosterone and progesterone), and intermediate in those with one 125 hydroxyl group (including corticosterone and aldosterone). A-ring planarity and 6a- and 16a- methyl 126 substitution were reported to enhance transport when compared to passive diffusion in the LLC-PK1 127 line, in keeping with the presence of a critical hydrophobic pocket in the steroid-binding region.³² 128 Methylprednisolone is the glucocorticoid most effectively exported by ABCB1, followed by 129 prednisolone, betamethasone, prednisone, dexamethasone, cortisol and cortisone.³¹⁻³³ Aldosterone 130 appears to be weakly transported, and there is no evidence that sex steroids or 11deoxycorticosterone undergo ABCB1-mediated export,³¹ although progesterone does bind avidly to 132 ABCB1 with an inhibitory effect.³⁴ Corticosterone — the predominant glucocorticoid in rats and mice — was initially shown to be an ABCB1 substrate on the basis of efflux from murine macrophage-like 134 cells,³⁵ and subsequent in vitro work in murine adrenocortical cells has demonstrated that 135 136 pharmacological ABCB1 inhibition blocked the ability of these cells to secrete corticosterone.³⁶ However, this is in contrast to previous in vitro work showing that corticosterone was not exported in the murine LMCAT fibroblast line.^{31,37-39} Studies of the human transporter have not shown 138 corticosterone to be transported by ABCB1, so affinity might be species specific.^{4,40} Importantly, studies in murine thymoma cells overexpressing Abcb1 in which corticosterone and cortisol transport 140 was compared showed a lower efflux of corticosterone compared with cortisol,³¹ indicating an overall 141 preference of this transporter for cortisol. 142

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144 [H2] ABCC1 and steroid export

First identified and cloned as multidrug resistance-associated protein 1 (MRP1), ABCC1 was also discovered in multidrug resistance studies where high levels of expression are poor prognostic indicators in certain malignancies.⁴¹⁻⁴³ Since then, ABCC1 has been shown to efflux a diverse range of conjugated xenobiotics and physiological organic anions.⁴⁴ Like ABCB1, ABCC1 demonstrates a

polarized distribution in epithelial cells, but is located on the basolateral rather than apical
 membrane.⁴⁵

ABCC1 is encoded by the human *ABCC1* gene on the short arm of chromosome 16 (16p13.11). Strikingly, ABCC1 and ABCB1 share only 23% sequence identity, and differ substantially in their structural and physiological functions. To date, the structure of only bovine ABCC1 has been determined by cryo-electron microscopy.⁴⁵ The 190 kDa ABCC1 protein has 17 transmembrane α helices distributed among three TMDs (TMD0, TMD1 and TMD2) rather than the two TMDs observed in ABCB1 (FIG 1C).⁴⁵

The binding site between TMDs 1 and 2 is 'bipartite': it has a positively charged 'P pocket', which forms hydrogen bonds with glutathione residues, and a second 'H pocket', which interacts with hydrophobic moieties. This bipartite binding domain explains why glutathione coupling facilitates the transport of a wide range of compounds.⁴⁵

161 ABCC1 substrates tend to be organic anions, whereas those for ABCB1 tend to be weak cations:⁴⁵ and ABCC1 uniquely exhibits affinity for phase II hepatic metabolites (endogenous and 162 xenobiotic compounds conjugated with glutathione, glucuronide and sulphate to facilitate excretion). 163 There are differences in substrate preference between human and other mammalian isoforms — for 164 example, the glucuronide conjugate of 17β -oestradiol is a substrate only in humans.⁴⁶ It has also been 165 shown in vitro, both in virally transfected mouse fibroblast LMCAT cells and subsequently in human 166 adipocytes, that ABCC1 can export corticosterone and 11-deoxycorticosterone, but not cortisol, 167 prednisolone or dexamethasone.^{6,39} 168

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Whilst ABCB1 is thought to transport substrates partitioning through the bilipid cell membrane (the 'hydrophobic vacuum'),⁴⁷ ABCC1 is only open to substates within the cytoplasm.⁴⁵

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172 [H1] ABCB1 and ABCC1 expression in tissues

The mRNA expression profiles of human ABCB1 and ABCC1 in various tissues are summarised in FIG. 2. ABCB1 is highly expressed (both at mRNA and protein level) in the adrenal gland, but also found at absorptive surfaces (for example, of the intestines), protective barriers (for example, testis, BBB and placenta) and in secretory tissues (for example, biliary canaliculi and renal tubule).²³ ABCC1 is widely expressed in almost all cell types, with highest levels in the thymus, parathyroid glands and skeletal muscle. It seems to be poorly expressed in the liver⁴⁸ and nervous system but, notably, is found in greater quantities than ABCB1 in adipose tissue and skeletal muscle.^{23,49,50}

A model for the consequences of this tissue-specific transporter expression on the 180 181 intracellular concentrations of different glucocorticoids is outlined in FIG. 3. Combining in vitro studies from three different laboratories, glucocorticoids can be separated into three groups depending on 182 their relative propensity to be exported by ABCB1 and ABCC1.^{6,31,39} According to this model, the 183 intracellular concentrations of cortisol will be lower in tissues that predominantly express ABCB1 184 (including the central HPA axis negative feedback sites behind the blood-brain barrier), and those of 185 corticosterone will be lower in tissues that predominantly express ABCC1, such as adipose tissue. We 186 can use experimental data from animal and human studies to show how this may modulate the 187 physiology of the HPA axis, influence lipogenesis within adipocytes and alter glucocorticoid transfer 188 across the placenta. 189

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[H2] ABCB1 and ABCC1 and the HPA axis

192 **[H3]** Insights from murine models.

Central control of the HPA axis depends on feedback from circulating glucocorticoids to the hypothalamus and pituitary, but to reach the brain the glucocorticoids must traverse the tightly packed endothelium of the BBB, where ABCB1 is found.⁵¹ Murine models have been used extensively to assess ABCB1-dependent modulation of steroid concentrations within tissues, including the brain.

Importantly, rodents have two ABCB1 isoforms: ABCB1A (also known as MDR1A or MDR3) and ABCB1B
(also known as MDR1B or MDR1),^{52,53} which broadly share the characteristics of the human protein.⁵³
Indeed, *Abcb1a*-knockout mice accumulate 87 times more of the ABCB1 substrate ivermectin in brain
than do wild-type animals,⁵⁴ while ABCB1 inhibition with tariquidar increases cerebral retention of
labelled verapamil on PET imaging and demonstrates the role of ABCB1 at the human BBB.⁵⁵

Abcb1a-knockout mice exhibit enhanced retention of cortisol and dexamethasone in the 202 brain.^{4,5,54,56} As seen in vitro, results for corticosterone export in vivo are varied, perhaps reflecting 203 redundancy between the murine isoforms. One study reported no difference in the levels of infused 204 205 radiolabelled corticosterone in the brains of adrenalectomised Abcb1a-knockout compared to wildtype mice.⁴ However, the Abcb1ab-double knockout mouse retained an excess of cortisol and 206 corticosterone in the brain;⁵⁷ this retention was greater for cortisol than for corticosterone, suggesting 207 that, overall, ABCB1 activity in mice favours cortisol over corticosterone transport, as was also found 208 in vitro. However, another group reported the opposite effect: a retention of both glucocorticoids in 209 Abcb1a-knockout mice, and cortisol retention alone in the Abcb1ab double knockout mice.⁵⁸⁻⁶⁰ The 210 authors highlight methodological differences between the studies which might limit comparisons: for 211 instance, in one study isotope radioactivity rather than intact steroid concentration was measured, 212 and the use of labelled corticosterone in adrenally intact animals might have resulted in isotope dilution by endogenously secreted corticosterone. 214

From these findings we might predict that the HPA axis would be relatively suppressed by the accumulation of glucocorticoids in the brain if ABCB1 activity is reduced. Indeed, *Abcb1a*-knockout mice do show evidence of HPA axis suppression, with lower basal and stress-stimulated levels of corticosterone, adrenocorticotropic hormone (ACTH) and corticotrophin-releasing hormone than control animals, with the effect localised to the hypothalamic level.⁶¹ Furthermore, mice treated with the ABCB1 inhibitor tariguidar show an attenuated corticosterone response to stressful stimuli.⁶²

221

[H3] Insights from dogs and humans.

The ABCB1 protein is well conserved in larger, cortisol-dominant species, with a notable exception being in Collie-derived dogs. Like Abcb1a-knockout mice,⁵⁴ these animals are exquisitely sensitive to 224 ivermectin owing to a 4-base pair deletion mutation (termed *Mdr1-1Δ*) for which 40–50% of this breed 225 are homozygous.^{63,64} This mutation results in a severely truncated protein (<10% of normal length), 226 which is predicted to be non-functional. Anecdotally, Collie dogs are reported to recover relatively slowly from illness,⁶⁵ and animals with the MDR1^{-/-} genotype showed chronic suppression of the HPA axis, with lower basal cortisol levels and greater ACTH suppression in response to dexamethasone 229 230 than their wild-type counterparts. It has been hypothesised that enhanced brain retention of cortisol (the dominant canine glucocorticoid) leads to this HPA axis suppression, and predisposes the animals to a form of relative corticosteroid insufficiency.⁶⁵ This hypothesis has been supported by a 232 metabolomics study demonstrating lower urinary cortisol metabolites in MDR1^{-/-} dogs than controls [reaching significance for allotetrahydrocortisol (11.2 ± 3.4 ng/L versus 20.7 ± 14.9 ng/L, P=0.006) and 234 β-cortol (105.5 ± 63.3 ng/L versus 221.0 ± 225.5 ng/L, P=0.025)].66 235

In a human study, the corticosterone:cortisol ratio in brain autopsy specimens was five times greater than the corresponding ratio in plasma in age- and sex-matched healthy controls.⁴ Similarly, the ratio of corticosterone to cortisol in live subjects is 5-6 times higher in cerebrospinal fluid than in plasma.⁶⁷ Many drugs, including verapamil and cyclosporin A, inhibit ABCB1, but their experimental use to test ABCB1 physiology in humans is hampered by toxicity at levels that are too low to carry out meaningful studies of ABCB1 inhibition.⁶⁸

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[H3] ABCB1 and ABCC1 modulate the HPA axis.

These results are all consistent with the hypothesis that ABCB1 at the BBB exports cortisol and thereby modulates negative feedback of the HPA axis in cortisol-dominant species. The absence of ABCC1 in

the brain and BBB is consistent with corticosterone being retained to a greater extent than cortisol in 246 brain. One additional complexity, however, is that the pituitary gland (which expresses both 247 transporters)⁶⁹ lies outside the BBB but also contributes to the control of the HPA axis. We have 248 demonstrated that administration of probenecid, an inhibitor of ABCC1, induces greater tonic 249 negative feedback of the HPA axis in healthy subjects than placebo as judged by elevations in ACTH 250 and cortisol during combined mineralocorticoid and glucocorticoid receptor antagonism.⁷⁰ This finding 251 is consistent with ABCC1 also contributing to the export of corticosterone from the pituitary gland or 252 other central feedback areas, and warrants further investigation in animal models. 253

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255 [H2] ABCC1 transporters in adipose tissue

[H3] Insights from mice and humans.

In contrast with the BBB, where ABCB1 is more abundant than ABCC1, the reverse is true in adipose tissue. Glucocorticoids within adipose tissue induce lipogenesis; in particular, they stimulate the accumulation of lipids in visceral tissue and the production of adipokines.⁷¹ *Abcc1*-knockout mice infused with corticosterone and cortisol showed an enhanced accumulation of corticosterone but not cortisol in adipose tissue, accompanied by the upregulation of both glucocorticoid-responsive and adipogenic genes.⁶

We have also demonstrated that human adipocytes preferentially accumulate cortisol over corticosterone, and that this accumulation was reversed in vitro after treatment with the ABCC1 inhibitors probenecid or MK-571.⁶ It was also accompanied by activation of glucocorticoid-responsive and adipogenic genes (*PER1, ADIPOQ, ATGL, HSL*) and resulted in the increased accumulation of fatty acids in lipid droplets.⁶ Moreover, during infusion of cortisol or corticosterone in vivo in patients with primary adrenal insufficiency, the induction of glucocorticoid-responsive gene expression (*PER1, LPL*) in adipose tissue was greater in response to cortisol than to corticosterone (achieved at plasma

glucocorticoid levels which were equipotent for ACTH suppression).⁶ This suggests that corticosterone
 could have a more favourable metabolic profile than cortisol in glucocorticoid replacement,
 particularly when ACTH suppression is a target.

273

[H2] ABCB1 and ABCC1 in the placenta

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

282

[H3] The placental glucocorticoid barrier: 116-hydroxysteroid dehydrogenase 2.

The enzyme 11 β -hydroxysteroid dehydrogenase 2 is viewed as the main component of the placental glucocorticoid barrier, converting active cortisol to inactive cortisone.⁷⁵ However, the results of a study in which 11 β -hydroxysteroid dehydrogenase 2 was inhibited during ex vivo perfusion of human placentas collected on ice immediately after delivery suggested that the enzyme might contribute only part of the glucocorticoid barrier, as cortisol transfer was restricted even at maximal inhibition of 11 β hydroxysteroid dehydrogenase 2.⁷⁶ The role of other mechanisms that are operating at the placental barrier, such as transmembrane transport, therefore warrants further consideration.

291

[H3] The placental glucocorticoid barrier: ABCB1 and ABCC1.

ABCB1 is located within syncytiotrophoblasts at the apical brush-border membrane, in direct contact 293 with maternal blood.⁷⁷ It is highly expressed in early pregnancy and decreases towards term, 294 consistent with the physiological role suggested above.⁷⁸ As occurs in other tissues, glucocorticoids 295 have been shown to upregulate the expression of *ABCB1* in the placenta in the first trimester, which 296 might enhance the barrier effect.⁷⁹ Data demonstrating low concentrations of ABCB1 substrates 297 (antiretrovirals, for example) in the fetal circulation both at birth and in the ex vivo perfused placenta 298 indicate that ABCB1-mediated export towards the maternal circulation is active in vivo.⁸⁰ ABCC1 is 299 located on the fetal-facing placental surface and has been identified in cytotrophoblasts, 300 syncytiotrophoblasts and the fetal endothelium.⁸¹ This localization might be consistent with a role in transferring ABCC1 substrates such as folic acid to the fetus and, in contrast with ABCB1, ABCC1 is 302 upregulated towards term.^{81,82} Studies of other ABCC1 substrates using the inhibitors probenecid and 303 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 cortisol:corticosterone ratio is higher in the 305 maternal circulation (15:1) than in the umbilical vein (7:1) at term,⁸⁴ which might be accounted for by 306 fetal adrenal cortisol:corticosterone secretion rates or by the facilitated transport of maternal 307 corticosterone by ABCC1 into the fetal circulation.

309

[H1] Regulation and dysregulation

311 **[H2]** Regulation of ABCB1

The mechanisms underpinning the regulation of the expression of *ABCB1* have been 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

³¹⁸ involving nuclear factor kappa B (NF- κ B) and Y-box binding protein.^{89,90} This upregulation appears to ³¹⁹ be a protective response, and polymorphisms in NF- κ B are linked with increasing colon cancer risk, ³²⁰ potentially owing to enhanced cellular exposure to toxins.⁹¹

Glucocorticoids modulate the expression of ABCB1 mRNA and protein in rodents and humans. 321 This modulation has been demonstrated across multiple tissues using dexamethasone, prednisolone, 322 cortisol, methylprednisolone and some inhaled glucocorticoids.^{33,79,92-97} Although glucocorticoids predominantly induce the expression of ABCB1, this effect might be specific to some species or cell types, as there are also instances of ABCB1 expression being downregulated.⁹⁸ This glucocorticoid 325 effect is inhibited in the presence of the glucocorticoid receptor blocker RU486, indicating that this 326 effect is at least partly mediated via the glucocorticoid receptor, but as no consensus glucocorticoid 327 response element has been found in the human ABCB1 promoter, it is assumed to be an indirect 328 329 genomic effect. Dexamethasone-mediated upregulation of ABCB1 in retinal pigment epithelium was reported to be abolished when the PXR receptor was silenced, implying that PXR (which does contain 330 a consensus glucocorticoid response element) is either a co-regulator or a target of the glucocorticoid receptor.^{97,99,100} This upregulation of expression raises concerns about increased drug efflux when 332 glucocorticoids are used in combination with other ABCB1 substrates (as often occurs in chemotherapy protocols), and is theorised to be a cause of glucocorticoid resistance in conditions such 334 as asthma:³³ however, this effect has also been exploited clinically — for example, methylprednisolone 335 is used in the treatment of paraquat toxicity to increase excretion of the drug.¹⁰¹ 336

However, the regulation of ABCB1 in inflammation is complex and potentially biphasic. Evidence from rodent studies indicates that, in the very early stages of inflammation, ABCB1 is functionally inhibited by lipopolysaccharides and inflammatory cytokines, despite mRNA levels remaining constant, perhaps owing to ABCB1 being trafficked away from the cell membrane; later in the evolution of inflammation, however, ABCB1 mRNA and protein levels are upregulated by the cytokines tumour necrosis factor and endothelin 1 converging on the NF-κB pathway.⁸⁹ Protein

turnover at the cell surface under normal conditions is relatively slow (the half-life of ABCB1 is estimated at just over 24 hours)¹⁰² and there might be a role for post-translational and other mechanisms in modulating this turnover. Taken together, this evidence suggests that in times of increased physiological stress (for example, in response to illness or injury), ABCB1 can be upregulated both by stress-activated glucocorticoids and by signals released by cellular damage. This upregulation might result in positive feedback on cortisol production by further restricting glucocorticoid access to sites of higher negative feedback.

350

351 **[H2]** Regulation of ABCC1

Most research on factors affecting the expression levels of ABCC1 and its protein activity relates to 352 cancer biology and chemotherapeutics, whilst physiological regulation has been poorly studied to 353 date. Basal transcription of ABCC1 is stimulated by the SP1 transcription factor¹⁰³ which is, in turn, 354 inhibited by the tumour suppressor protein p53.¹⁰⁴ It has not been clearly established whether PXR affects ABCC1 transcription^{105,106} and, although early mapping of the ABCC1 promoter in a human 356 leukaemic cell line did reveal a putative glucocorticoid response element, dexamethasone has not 357 been shown to alter ABCC1 expression in the human placenta or in lymphocytes.^{94,107-109} Furthermore, 358 we cannot clearly conclude whether ABCC1 is affected by acute inflammation in the same way that 359 ABCB1 is, as both unchanged and increased mRNA expression have been reported in response to 360 mediators such as lipopolysaccharide, tumour necrosis factor, IL-1 and IL-6.¹¹⁰⁻¹¹² 361

In vitro studies investigating the metabolic regulation of *ABCC1* have focused on endothelium, and have demonstrated that expression of the transcript is downregulated in a hyperglycaemic environment.¹¹³ Metformin, a drug commonly used in the treatment of type 2 diabetes mellitus, is known to reduce *ABCC1* expression in a human hepatocellular carcinoma cell line through the AMPactivated protein kinase–hypoxia-inducible factor 1 pathway.¹¹⁴

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

370

[H2] Pathological dysregulation

There have been few studies of variations in ABC transporter expression beyond the descriptions in various cancers mentioned above. A transcriptomic analysis utilising single-cell RNA sequencing showed upregulation of ABCB1 in the adrenal cortex of patients with ACTH-dependent Cushing disease.³⁶ This upregulation probably reflects the effects of glucocorticoids on ABCB1 375 expression, but might contribute to pathogenicity by further enhancing the export of cortisol from the 376 gland. Hypothesizing that steroid retention in adipocytes due to low levels of ABCC1 could be a driving mechanism for obesity, we actually found that ABCC1 mRNA levels were upregulated in the adipose 378 379 tissue (subcutaneous and visceral) of individuals with obesity compared with lean individuals, which may reduce glucocorticoid concentrations in adipocytes, although this reduction might only be true 380 for corticosterone.⁶ 381

382

[H2 Lessons from human genetics

[H3] Germline mutations in ABCB1.

Human germline mutations in *ABCB1* are rare. To our knowledge, there are only two publications of *ABCB1* mutations: twin girls with recurrent reversible toxic encephalopathy alongside febrile illness, ¹¹⁵ and a 13-year old boy with ivermectin sensitivity.¹¹⁶ In both cases, the mutations were identified by whole exome sequencing and show compound heterozygosity. The twin girls were found to have a nonsense mutation (p.Pro1182X) combined with a splice variant (c.2786 + 1 G>T) and showed markedly enhanced CNS retention of ¹¹C-verapamil on PET imaging in comparison with their parents.

Their symptoms were suspected to be caused by retention of inflammatory mediators within the brain 391 during acute illness, and it was shown in a mouse model by the authors that cytokines Tumour 392 Necrosis Factor, II-1, II-6 and Ccl-2 were retained in brain at 24 hours after lipopolysaccharide injection 393 in Abcb1ab knockout versus wild-type animals. The investigators estimated from studies in 394 lymphocytes that only ~10% of functional ABCB1 protein was expressed. In the other case, the 395 affected boy presented with severe neurological side effects after a single oral dose of ivermectin to 396 treat scabies and was found to have inherited a nonsense mutation in ABCB1 from each parent (c.2380 397 C>T and c.3053 3056delTTGA), both of which are predicted to result in the loss of the carboxy-398 399 terminal nucleotide-binding domain. The boy and twin girls were otherwise healthy and growing normally in each case. 400

401 **[H3]** Germline mutations in ABCC1.

402 Similarly, there is only one published mutation of ABCC1 of clinical significance: a heterozygous missense mutation (c.1769 A>G) identified as causing familial sensorineural deafness.¹¹⁷ ABCC1 has 403 been found within the rodent cochlea, where it could be protective against neurotoxins.¹¹⁸ This 404 mutation is thought to disrupt hydrogen bonds, and thus stability between the helices of the 405 transmembrane domains in the proteins, but analysis of lymphoblastoid cell lines derived from 406 affected family members showed loss of around 40–45% of ABCC1 mRNA expression when compared 407 with those unaffected, suggesting an additional impairment in mRNA stability. Extrusion of SNARF-1, 408 a known ABCC1 substrate, from lymphoblastoid cells as a measure of transport activity was 409 subsequently shown to be slower.¹¹⁷ 410

[H3] *Polymorphisms in* ABCB1 *and* ABCC1.

With nonsense and frameshift mutations being rare, there have been attempts to correlate common
 polymorphisms with clinically relevant outcomes (reviewed in ¹¹⁹).

Three ABCB1 variants are common in humans: c.2677 G>A/T, c.3435 C>T and c.1236 C>T. The c.3435 414 C>T allele is synonymous, but might affect mRNA stability;¹²⁰ c.1236 C>T is silent; and c.2677 G>A/T 415 results in an amino acid substitution (alanine to serine or threonine), which could potentially result in 416 substrate changes. There is marked variation in the frequency of these polymorphisms across different 417 races: for example, c.3435 C>T is much less common in African populations (~80% of people from 418 West Africa are homozygous for the C allele versus ~20% of individuals from western Europe).^{120,121} 419 However, it has not been convincingly demonstrated that these variants affect substrate transport, 420 for instance levels of the ABCB1 substrate digoxin have been found to be increased, decreased and 421 422 unchanged in the plasma of individuals with these polymorphisms. Subsequent attempts to correlate polymorphisms with response to chemotherapeutics, drug side effects, and resistance to anti-423 retroviral and anti-epileptic therapies have been similarly inconclusive.¹²²⁻¹²⁴ 424

Studies of the HPA axis in individuals with ABCB1 variants have unfortunately been 425 inadequately powered. No differences were found in the levels of evening cortisol and ACTH in 30 426 Japanese men with C/C, C/T or T/T c.3435 genotypes (the variant associated with potentially reduced 427 transporter mRNA stability); however, another study, of 51 women, reported lower levels of cortisol 428 in the plasma, taken at 6 pm, of individuals with one or two copies of the T allele compared with C/C 429 controls; these lower levels reached significance only in the follicular menstrual phase so an 430 interaction with sex hormones is proposed.^{125,126} In one candidate gene study of over 5,000 Japanese 431 individuals, the c.2677 G>A/T variant was highly associated with increased body mass index, which 432 could potentially reflect increased HPA axis activity, whilst in a study of 154 individuals with 433 depression, the response of cortisol (but not ACTH) to corticotrophin-releasing hormone was lower in 434 c.2677 TT homozygotes than in the major allele (GG) or heterozygous (TG) groups, which was taken 435 to reflect reduced adrenal cortisol release.^{36,127} However, neither plasma cortisol levels nor body mass 436 index has been associated with any ABCB1 polymorphisms in larger cohorts. 437

Genetic studies have also been undertaken in patients taking exogenous steroids. In a cohort 438 of 171 patients requiring long-term treatment with glucocorticoids for adrenal insufficiency, those 439 patients with the c.3435 TT genotype had lower bone density than CC or CT groups, suggesting greater 440 systemic steroid absorption or enhanced bone retention.¹²⁸ There have been attempts to correlate 441 glucocorticoid treatment outcomes in patients with rheumatoid arthritis, inflammatory bowel disease, 442 immune thrombocytopenic purpura and nephrotic syndrome with ABCB1 polymorphisms.¹²⁹⁻¹³² Most, 443 but not all, indicate a higher steroid response with the minor allele of the studied polymorphism, but 444 studies are limited by sample size and a failure to control for multiple testing. 445

Documented polymorphisms for *ABCC1* are mostly rare and non-coding, and have not been assessed in the context of HPA axis activity or metabolism.¹³³ Three polymorphisms might predict the outcome of acute myeloid leukaemia, but any corresponding effect of these polymorphisms on transporter expression or function has so far not been established.¹³⁴

450

451 [H1] Implications and future research

The observations that two ABC transporters influence the retention of glucocorticoids in tissues allow us to add membrane transporters to the list of factors that are involved in the metabolism of glucocorticoids at the pre-receptor level (FIG. 4). These observations provide insights into HPA axis physiology and how corticosterone and cortisol might carry out different functions in species that produce both steroids. These findings also provide therapeutic opportunities for antiinflammatory and physiological replacement steroid therapies that might better target tissues mediating efficacy while avoiding those mediating toxicity.

459

[H2] Revised glucocorticoid physiology

In rodents, the lack of steroid 17-hydroxylation necessitates that corticosterone is the sole 461 endogenous glucocorticoid.¹³⁵ In humans and other species in which both glucocorticoids circulate, it 462 is common to consider them interchangeable. Indeed, cortisol and corticosterone share similar 463 metabolic pathways (for example, susceptibility to metabolism by 11B-hydroxysteroid dehydrogenase 464 enzymes) and affinities for the glucocorticoid and mineralocorticoid receptors.¹³⁶⁻¹³⁹ However, 465 corticosterone does exhibit differences to cortisol, including more rapid clearance from the 466 circulation, and a greater response to ACTH, such that the corticosterone:cortisol ratio rises under 467 stress.¹⁴⁰⁻¹⁴² 468

The findings outlined in this Review further demonstrate that cortisol and corticosterone are 469 not interchangeable with respect to glucocorticoid action. Specifically, in tissues where ABCB1 but not 470 ABCC1 is present, such as the brain, cortisol concentrations are constrained by export back into the 471 circulation and corticosterone can play a disproportionate role. Conversely, in tissues such as adipose 472 473 where ABCC1 but not ABCB1 is expressed, corticosterone is exported and the response to cortisol can be disproportionate (FIG. 5). This observation raises the concept of a distinctive role for corticosterone in mediating HPA axis negative feedback. In the stressed state, the ability to restrict the high levels of 475 circulating cortisol from accessing higher centres might prevent axis suppression and facilitate 476 recovery, as demonstrated by the *Mdr1-1* Collie dogs who lack this capacity.⁶⁵ It is recognised in 477 other species that the ratio of cortisol to corticosterone and the peak levels of circulating 478 glucocorticoids vary seasonally,¹⁴³ possibly in response to photoperiod length. If corticosterone is more accessible to negative feedback sites, and less peripherally anabolic than cortisol (in terms of 480 effects on adipose tissue), then the energy-expending stress response might be restrained and access 481 to vital adipose energy stores when food is scarce might be improved. Conversely, with a slower turnover than corticosterone in the circulation and adipose tissue in comparison with other tissues 483 such as brain and liver,¹⁴⁴ cortisol might provide the option for medium-term adjustments, in comparison with the acute changes mediated by corticosterone. 485

Understanding the implications of the differential control and actions of cortisol and corticosterone in glucocorticoid physiology will require a 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 might well identify further individuals or families with significant *ABCB1* and *ABCC1* mutations and offer new routes to addressing these key physiological issues.

492

⁴⁹³ **[H2]** Novel glucocorticoid therapies

A major limitation of current glucocorticoid therapies is their narrow therapeutic index. Despite extensive efforts, it has proved difficult to develop selective glucocorticoid receptor modulators with pharmacodynamic interactions that discriminate between efficacious and toxic gene transcription.¹⁴⁵ An alternative approach depends on the premise that efficacious and toxic effects are often mediated in different tissues, suggesting 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 by using steroids with different affinities for the ABCB1 and ABCC1 transporters?

502 When considering physiological replacement in patients with adrenal insufficiency, the challenges of this narrow therapeutic index are well documented, with adverse outcomes including, 503 but not limited to, obesity, osteopenia and insulin resistance attributable to the steroid regime of 504 these patients.^{146,147} Such challenges are particularly evident in patients with congenital adrenal 505 hyperplasia (CAH), in whom doses of glucocorticoid that achieve adequate adrenal androgen 506 suppression are invariably associated with morbidity.¹⁴⁶ All glucocorticoids currently used to replace 507 cortisol (hydrocortisone, prednisolone, dexamethasone, and the active metabolites of pre-drugs 508 cortisone and prednisone) are substrates for ABCB1 but not ABCC1. Although pharmacokinetic 509 adjustments, such as delayed release preparations, might confer some benefits,^{148,149} they cannot 510

overcome the closeness of the dose-response relationship between efficacy and toxicity, and the prospect of choosing a glucocorticoid based on affinity for ABCC1 over ABCB1 is an intriguing therapeutic prospect.

514 As one such glucocorticoid, corticosterone is not currently available in an oral form, but our 515 experimental work using intravenous corticosterone has provided proof-of-concept of the potential advantages of corticosterone in avoiding harmful metabolic effects mediated in adipose tissue. As 516 described earlier, infused cortisol induced a greater response of glucocorticoid-responsive gene 517 expression compared with infused corticosterone in the adipose tissue of patients with Addison 518 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, the amount 520 of insulin released was greater in response to cortisol than to corticosterone - a marker of 521 glucocorticoid effect on adipose to induce insulin resistance.¹⁵⁰

523 The potential for glucocorticoid therapies that avoid toxicity in metabolic tissues deserves 524 further investigation but would require the generation of an oral corticosterone preparation for 525 practical administration to patients.

526

527 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 might be important for optimising the responsiveness of the HPA axis, controlling fetal exposure to steroids throughout gestation, and optimising adipose fuel metabolism. Although much is known about these transporters in the context of multidrug resistance, their

physiological roles and regulation remain largely unexplored. The prospect of developing steroid therapies with transporter affinities that are tailored to give improved efficacy, without deleterious peripheral toxicity, offers new avenues for exploration for the management of inflammatory and endocrine diseases.

539

540 Box 1 - Multidrug Resistance

541

Multidrug resistance (MDR) is the ability of malignant cells to evade the actions of a broad range of chemotherapeutic agents. Tumours which are initially very sensitive can become resistant to multiple agents over the course of the disease, ultimately resulting in treatment failure and disease progression. There are several potential reasons for this, but the key mechanism is increased drug efflux out of malignant cells by membrane transporters, particularly those of the ABC family. Some tumours have innately high levels of transporter expression, but others develop this after exposure to chemotherapy.¹⁵¹

549

ABCB1 is the transporter most widely associated with MDR, particularly since alkylating agents, anthracyclines and vinca alkaloid drugs are all substrates.²¹ ABCC1 and ABCG2 (aka Breast cancer Resistance Protein) are also implicated in MDR.

553

As examples, survival rates from lung cancer, multiple myeloma and acute myeloid leukaemia have been inversely associated with levels of ABCB1 expression.¹⁵²⁻¹⁵⁴ High levels of ABCC1 expression are associated with poor outcomes in childhood neuroblastoma,¹⁵⁵ whilst over-expression of ABCG2 is a negative prognostic factor in pancreatic ductal adenocarcinomas.¹⁵⁶

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1004 Highlighted References

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1056	Competing interests: The authors declare no competing interests.
1057	
1058	Related links
1059	The Human Protein Atlas: https://www.proteinatlas.org/
1060	
1061	Key points
1062	• Humans have two circulating glucocorticoid hormones, cortisol and corticosterone, which
1063	diffuse into cells to become transcription factors when bound to their intracellular receptors.
1064	• The availability of glucocorticoids to interact with their receptors depends not only on their
1065	plasma concentration but also on their intracellular concentration, which is modulated by
1066	intracellular enzymes and by transmembrane transporters.
1067	• Glucocorticoids are susceptible to cellular export by membrane transporters from the ABC
1068	(ATP-binding cassette) transporter family: cortisol is a substrate for the ABCB1 transporter,
1069	and corticosterone for ABCC1.
1070	• Tissues expressing ABCB1 (such as the brain) might be relatively sensitive to corticosterone
1071	over cortisol; those expressing ABCC1, such as adipose, might be more sensitive to cortisol.
1072	• In future, therapeutic glucocorticoids could be selected on the basis of lower tendency to be
1073	exported from sites of efficacy and higher tendency for export from sites where harmful side
1074	effects occur.

- 1075 Glossary terms:
- sanctuary sites areas within the body that are relatively protected from access by drugs (e.g. anti-
- 1077 cancer agents) and toxins
- α -helices a form of secondary protein structure formed by hydrogen bonding between amine and
- 1079 carbonyl groups of amino acids 4 apart, and resulting in a stable rod shape
- 1080 luminal surfaces the lining surfaces of body channels, such as the intestines or blood vessels
- 1081 polyspecificity the capacity to bind multiple unrelated substrates
- 1082 glutathione coupling conjugation with the tri-peptide glutathione
- 1083 phase II hepatic metabolites conjugation of a substance to another molecule, such as glutathione
- 1084 or glucuronide, in the liver to make it more water soluble and thus facilitate excretion
- 1085 syncytiotrophoblasts cells forming the outer layer of the placenta, and the major site of gas and
- 1086 nutrient exchange between mother and fetus
- 1087 cytotrophoblasts the inner stem cell layer of the placenta villi cellular precursors to
- 1088 syncytiotrophoblasts
- adopted orphan receptors an orphan receptor is a receptor whose ligand has not been identified.
- 1090 It can later be termed an "adopted orphan receptor" when a ligand is discovered.
- 1091 compound heterozygosity the presence of two different mutant alleles at a genetic locus
- 1092 lymphoblastoid cell lines immortalised cells which are derived from, and closely resemble,
- 1093 peripheral blood lymphocytes
- 1094 synonymous a silent genetic mutation where a change in DNA sequence does not result in a
- 1095 change in the amino acid sequence of the protein produced
- 1096 therapeutic index the margin between the desirable and undesirable effects of a drug. The
- narrower the margin, the more likely it is that side effects will occur at a therapeutic dose.

1098 Figure legends

Figure 1: Action and structure of ABCB1 and ABCC1. a| In general, most ABC transporters are 1099 comprised of two transmembrane domains (TMDs) and 2 nucleotide binding domains (NBDs). In the 1100 proposed model of action, binding of ATP dimerises the NBDs and induces a conformational change 1101 within the TMDs, resulting in the switch between 'inward' and 'outward' facing configurations.^{17,18} 1102 Subsequent hydrolysis of ATP returns the transporter to baseline status. b| Ribbon diagram of human ABCB1 (Protein Data Bank ID 6QEX) and c|ribbon diagram of bovine ABCC1 (Protein Data Bank ID 1104 5UJA). The amino (N)- and carboxyl (C)- terminal halves are coloured magenta and blue, respectively. 1105 NBD1 and NBD2 are coloured green and yellow, respectively, with the drug-binding pocket 1106 highlighted. 1107

1108

Figure 2: Tissue-specific expression of *ABCB1* and *ABCC1*. Human expression of *ABCB1* and *ABCC1*, as derived from data from the Human Protein Atlas, is shown. Expression is normalised to an Nx (normalised expression) value based on outputs from the Human Protein Atlas, the genotype-tissue expression (GTEx) project and FANTOM5 transcriptomic analyses (data available online from The Human Protein Atlas).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 have higher *ABCC1* expression.

1116

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

1122

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

1130

Figure 5: Modulation of the hypothalamic–pituitary–adrenal (HPA) axis by ABCB1 and ABCC1. Glucocorticoids are secreted from the adrenal cortex upon stimulation by signals from the hypothalamus and pituitary. They act peripherally on sites throughout the body, and feed back to the hypothalamus, pituitary and higher centres to maintain homeostasis. ABCB1 present at the blood– brain barrier might act to restrict the access of cortisol to feedback sites. Conversely, ABCC1, which is found without ABCB1 in adipose and skeletal muscle, exports corticosterone but not cortisol. The activity of the adrenal enzyme CYP17 (17-hydroxylase) determines the ratio of secreted cortisol:corticosterone.

1140 Text for Table of Contents

- 1141 This Review discusses the ATP-binding cassette (ABC) proteins ABCB1 and ABCC1 and their
- preferential cellular export of cortisol and corticosterone, respectively, as well as exploring the
- potential to select therapeutic glucocorticoids on the basis of their different tendencies for export to
- avoid harmful side effects.
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