

<b>Manuscript Number:</b>	GIGA-D-23-00037R1	
<b>Full Title:</b>	Facilitating Functional genomics of cattle through integration of multi-omics data	
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	National Institute of Food and Agriculture (2015-67015-22940)	Dr Huaijun Zhou
<b>Abstract:</b>	<p><b>Background</b></p> <p>The accurate identification of the functional elements in the bovine genome is a fundamental requirement for high quality analysis of data informing both genome biology and genomic selection. Functional annotation of the bovine genome was performed to identify a more complete catalogue of transcript isoforms across bovine tissues.</p> <p><b>Results</b></p> <p>A total number of 171,985 unique transcripts (50% protein-coding) representing 35,150 unique genes (64% protein-coding) were identified across tissues. Among them, 118,563 transcripts (70% of the total) were structurally validated by independent datasets (PacBio Iso-seq data, ONT-seq data, de novo assembled transcripts from RNA-seq data) and comparison with Ensembl and NCBI gene sets. In addition, all transcripts were supported by extensive data from different technologies such as WTTs-seq, RAMPAGE, ChIP-seq, and ATAC-seq. A large proportion of identified transcripts (69%) were un-annotated, of which 87% were produced by annotated genes and 13% by un-annotated genes. A median of two 5' untranslated regions were expressed per gene. Around 50% of protein-coding genes in each tissue were bifunctional and transcribed both coding and noncoding isoforms. Furthermore, we identified 3,744 genes that functioned as non-coding genes in fetal tissues, but as protein coding genes in adult tissues. Our new bovine genome annotation extended more than 11,000 annotated gene borders compared to Ensembl or NCBI annotations. The resulting bovine transcriptome was integrated with publicly available QTL data to study tissue-tissue interconnection involved in different traits and construct the first bovine trait similarity network.</p> <p><b>Conclusions</b></p> <p>These validated results show significant improvement over current bovine genome annotations.</p>	
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<b>Response to Reviewers:</b>	<p>Dear Editor</p> <p>Manuscript number: GIGA-D-23-00037</p> <p>We are thankful to the reviewers for their thorough review. We have revised the present research manuscript in the light of their useful suggestions and comments. We hope this revision has improved the manuscript to a level of their satisfaction. Point by point answers to their specific comments are as follows. Please notice that the line numbers were changed after revision. However, any changes were highlighted with red color in the revised version. With the exception of text that was deleted. Supplemental files 5, 14, 16, and 22 were submitted to GigaDB database.</p>

Reviewer#1

Comment 1: Maybe a flow chart including samples (their number), methods, etc. will be helpful for authors to understand of the outline of this study when it supplied so much information. Besides, subheadings for the Results part needs to be detailed to supply a clear aim or result, for example, "Transcript level analyses".

Response: Lines 582 to 583 the overview of the bioinformatics steps used in this study has been provided. Lines 103 and 187, the "Transcript level analysis" and "Gene level analysis" have been changed to "Transcript-based analysis" and "Gene-based analysis" to provide more clear title for the subsections.

Comment 2: Predicted un-annotated genes and transcripts were highly supported by independent Pacific Biosciences single molecule long-read isoform sequencing (PacBio Iso-Seq), Oxford Nanopore Technologies sequencing (ONT-seq), Illumina high-throughput RNA sequencing (RNA-seq), Whole Transcriptome Termini Site Sequencing (WTTS-seq), RNA Annotation and Mapping of Promoters for the Analysis of Gene Expression (RAMPAGE), chromatin immunoprecipitation sequencing (ChIP-seq), and Assay for Transposase-Accessible Chromatin using sequencing ATAC-seq) data.

How did this validation applied using those different datasets? Which one was treated as standard, or were they validated mutually by overlapping? Detail information is needed to supply to help others to refer this study when they compare with their own datasets. Standard workflow will help the cattle study to go faster, and this will be a very important contribution.

Response: Lines 646 to 657, the detailed description of the comparison of transcript structures across dataset has been provided.

Comment 3: Testis showed the highest number of expressed genes with observed transcripts compared to other tissues. Fetal brain and fetal muscle tissues showed the highest number and percentage of non-coding genes compared to that observed in other tissues.

When evaluated the gene/transcript number for different tissues, were the numbers corrected by the sequencing depth/the sample number of different tissues? How to define the testis including the highest number of expressed genes? Is there any potential interesting biological mechanism for this phenomenon?

Response: Lines 111-115, and 628-629, the quantified gene, transcript counts were normalized for the sequencing depth using reads per kilobase of transcript per Million reads mapped (RPKM) method.

Testis showed the highest number of expressed genes compared to other tissues (Supplemental file 2: Fig. S8). In addition, the testis stands out, compared to other tissues, for the high number of tissue-specific genes and transcripts (Supplemental file 2: Fig. S28C, Supplemental file 13). The same results have been observed in human [1-4]. Although the reason behind these phenomena is largely remained unknown, it can be referred to the complex anatomical and functional features of testis [4].

## References

1. Djureinovic D, Fagerberg L, Hallstrom B, Danielsson A, Lindskog C, Uhlen M, et al. The human testis-specific proteome defined by transcriptomics and antibody-based profiling. *Mol Hum Reprod.* 2014;20 6:476-88. doi:10.1093/molehr/gau018.
2. Fagerberg L, Hallstrom BM, Oksvold P, Kampf C, Djureinovic D, Odeberg J, et al. Analysis of the human tissue-specific expression by genome-wide integration of transcriptomics and antibody-based proteomics. *Mol Cell Proteomics.* 2014;13 2:397-406. doi:10.1074/mcp.M113.035600.
3. Uhlen M, Fagerberg L, Hallstrom BM, Lindskog C, Oksvold P, Mardinoglu A, et al. Proteomics. Tissue-based map of the human proteome. *Science.* 2015;347 6220:1260419. doi:10.1126/science.1260419.
4. Pineau C, Hikmet F, Zhang C, Oksvold P, Chen S, Fagerberg L, et al. Cell Type-Specific Expression of Testis Elevated Genes Based on Transcriptomics and Antibody-Based Proteomics. *J Proteome Res.* 2019;18 12:4215-30. doi:10.1021/acs.jproteome.9b00351.

## Reviewer#2

Comment 1: My main concern is regarding the way that the results are presented and discussed. Despite the authors presenting very interesting results, the manuscript is very difficult to follow. In addition to a very long manuscript, which could be understandable due to the amount of analysis and results, the text seems to be extremely repetitive and basically descriptive. The results section, which has almost 20 pages, is composed of a series of sub-sections that are mainly descriptive statistics of the data. This kind of information could be summarized in Tables/Figures and the main results presented in the text. I suggest the authors perform a deep review in the Results section in order to provide a reduced version with the most relevant results, which will be further discussed. Additionally, the same information is presented in several parts of the manuscript. For example, the tissue-specific genes and transcripts are mentioned in multiple parts of the results section. In my opinion, the main objective of the authors "to facilitate the functional genomics of cattle" relies much more on other results rather than on the description of a number of transcripts, expressed genes, etc. For example, a deeper analysis of the alternative splicing across tissues would result in much more interesting results from the functional point-of-view. Additionally, the authors could focus on the functionality of the transcript with specific expression signatures (in a cluster of tissues, for example). The extensive description of summary statistics reduces substantially the impact and novelty of the results.

Response: The redundant summary statistics and unnecessary results were removed throughout the manuscript. The detailed description of different alternative splicing events was moved to the method section, to make the manuscript shorter (lines 734-750). The redundant tissue-specific transcript result was removed as it caused confusion (lines 103-105). Tissue sample collection and sequencing library preparation methods were moved to the Supplemental file 23, to make the manuscript shorter (lines 581-582)

The functionality of transcripts/genes were discussed throughout the manuscript (lines 222-224, 235-238, 244-248, 260-262, 345-347, 371-374, 396-400, and 519-533). We provided an initial publication from which additional publications will arise. We fully acknowledge that there are additional analyses that can be performed based on this data, however it is beyond the scope of this publication.

Comment 2: The material and methods section should be improved. I understand that due to the length of the manuscript, the authors decided to not show some details regarding the analysis and only cite the original manuscript where the analyses were performed. However, the authors should present the most relevant points, arguments, and decisions from each methodology. A reduction in other parts of the manuscript will allow the authors to improve this section as well.

Response: Lines 641-645, and 700-705, a brief description of the independent Oxford Nanopore and ChIP seq experiments that their resulted data were used in this study, has been added to the manuscript to improve the section.

Comment 3: The Discussion section is pretty much an overview of the results section. I believe that because the authors choose to focus mainly on the description of the number of transcripts, isoforms, genes, etc. providing discussion based on functionality became a difficult task. Here, the authors should discuss how the results help to improve the functional annotation in the cattle genome. In general, the discussion is generic and don't cover specific results obtained in the analysis. For example, which is the functional profile of the genes with specific alternative splicing in a given tissue or group of tissues? This is interesting from the functional perspective. The results of the QTL-transcriptome associations should be discussed more in detail, providing more information regarding these associations and the specific patterns of association regarding the tissues and isoforms. However, it is very important to highlight the limitation of this approach, such as the limitations related to the database, the original association studies, breed-specific associations, etc.

Response: In the discussion section, we explained how our effort improved the current annotation of cattle genome both in quantity, i.e., number of novel genes/transcripts/miRNAs (lines 437-448), and quality, i.e., UTRs and regulatory elements (lines 449-457), bifunctional genes (lines 458-473), known gene border extensions (lines 497-501), through comparison our assembled transcriptome with current genome annotations or greatly annotated human genome. We latter discussed our finding on (1) pseudogene-derived lncRNAs and their role in gene regulation (lines 492-496), (2) similarity of alternative splicing events in cattle and other vertebrates (lines 506-509), (2) change of the alternative splicing between fetal and adult tissues and how this finding supported by other experiments in human genome (lines 509-511), (3) integration of our assembled transcriptome with previously published QTL/gene association data and how this novel approach can be used to identify tissue-tissue communication mechanisms (lines 512-541), and study trait similarity network (lines 542-551). The limitation of this approach was presented in lines 558-562.

The functional enrichment analysis of the top five percent of genes with the highest number of alternative-splicing events was presented in lines 344-347. It should be noted that due to the genome-wide scope of this experiment, and the number of studied tissues, there are so many contests that could be performed, and addressing all of them would make the manuscript extremely long, which constricts the reviewer's first comment. While we fully understand the review comment, we will not be able to provide all possible evidence.

Comment 4: Finally, I would suggest the authors remove multi-omics from the title. The study focuses on a multi-platform and multi-technique approach to evaluate transcriptomics. The closest analysis from other omics was the integration of ATAC-Seq and Chip-Seq data. However, the main results are focused on a single omics, transcriptomics.

Response: The manuscript title was changed to "Utilization of functional genomics data to identify relationships between phenotypic traits in cattle".

Comment 5: The abstract should be substantially improved. There are few explanations about the scientific question and hypothesis of the study. Additionally, the authors don't provide basic information regarding the dataset used in the study. Which were tissues analyzed? How many animals? The conclusions are vague and don't provide a perspective of the results.

Response: The nature of this experiment is different than a traditional treatment by treatment experiment in combination of limitation of the length of the abstract is not possible to state all of the hypothesis that been tested.

Comment 6: Lines 51-53: This sentence is not connected with the previous one. Please, inform us how functional elements may help to fill the mentioned gap.

Response: Lines 61-63, a new sentence was added to the paragraph to fill the gap.

Comment 7: Line 56: Reference 2, Does this reference really reach this conclusion?

Response: Lines 66-68, the citation was changed as it caused confusion.

Comment 8: Line 58: Reference 3, The reference regarding this topic is quite old. Please, provide an updated one since the topic of the sentence passed through an intense development and increase in the number of publications in the last decade.

Response: Line 70, the citation was updated.

Comment 9: The last paragraph of the introduction presents a summary of the results obtained. The authors could use this part of the introduction to clearly state the objectives of the study.

Response: Lines 83-89, the paragraph was rewritten to reflect the study objectives.

Comment 10: Line 85: The word "diversity" is repeated in the sentence.

Response: Lines 91, the redundant word was removed.

Comment 11: Line 91: Where is the description of all tissues?

Response: Line 91-93, the list of tissues was provided in Supplemental file 1.

Comment 12: Line 103-105: How? It is not clear how these 20,010 transcripts were actually expressed in multiple tissues.

Response: Lines 109-115, reliance solely on assembled transcripts in a given tissue to predict a tissue transcript atlas may overestimate tissue specificity due to a high false-negative rate for transcript detection. To solve this problem of over-prediction of tissue specificity, we marked a transcript as "expressed" in a given tissue only if (1) it had been assembled from RNA-seq data in that tissue; or (2) its expression and all of its splice junctions has been quantified using RNA-seq reads in the tissue of interest with an expression level more than 1 reads per kilobase of transcript per Million reads mapped (RPKM)

Comment 13: Line 156: "Significantly higher than that was", please, review this sentence.

Response: Line 116-146, the sentence was corrected as it caused confusion.

Comment 14: Line 159-163: This sentence is confusing.

Response: Line 148-151, the sentence was corrected as it caused confusion.

Comment 15: Line 226-227: Please, replace "This supported an intersection analysis" with "This supports an intersection analysis".

Response: Line 201-203, the sentence was corrected as it caused confusion.

Comment 16: Line 247-250: This is a very broad BP term. How this could be

interpreted?

Response: The details of all over-represented GO terms were provided in the supplemental file 7, and only the most enriched term was reported in the manuscript body. High level of similarity between enriched GO terms (based on the similarity of their associated genes), makes it fair to use "response to protozoan" as the representative biological function for genes with the highest number of UTRs (Supplemental file 2: Fig. 11)

Comment 17: Line 266-267: How does a protein-coding gene transcribe only non-coding transcripts? Please, provide more details to the readers.

Response: Line 239-241, the sentence was re-written as it caused confusion. In addition, bifunctional genes were discussed in more detail in the discussion section (lines 458-473).

Comment 18: Line 409-410: It seems that this information is repeated.

Response: Lines 115-117, the redundant sentence was removed

Comment 19: Line 611: It is missing a parenthesis.

Response: Line 554, the missed parenthesis was fixed.

Comment 20: The conclusions are generic and don't cover the main results obtained in the studies from a perspective of how those results fill the current gap observed in the literature. How the specific results obtained.

Response: Lines 566-578, the conclusion section was modified to cover the study objectives provided in lines 83-89

Reviewer#3

Comment 1: In the Methods section, sub heading RNA-seq library construction it says, "Tissue samples (Supplemental file 22) were collected from storage at -80 °C". A section prior to that describes adult tissue collection methods stating that 2 male and 2 female cattle were used. Neither section nor Sup file 22 include the animal identifier or any means to determine which tissue samples were used from which donor animal. Maybe sup file 22 could be expanded to include columns for each of the 4 animals with y/n datum to identify which tissues were sequenced from each animal? Or perhaps



instead of y/n you could include the BioSample accession number of the deposited data for those used.

Response: The number of sampled animals were corrected in the Supplemental file 23 (lines 18, and 24). In addition, the detail of datasets generated in the experiment was provided in Supplemental file 1 (line 81).

Comment 2: The RNA-seq library construction section also mentioned that RNA quantity and quality was measured. While not required, we would encourage you to share those results in GigaDB.

Response: Given the Information is not required for the manuscript; we would prefer not to provide those Information.

Comment 3: Mammary gland tissue collection and RNA-seq library construction section; previous discussion on this topic resulted in you changing the text to:

"Mammary gland tissue collection. The 14 animals used in this study were Holstein-Friesian heifers from a single herd managed at the AgResearch Research Station in Ruakura, NZ. All experimental protocols were approved by the AgResearch, NZ, ethics committee and carried out according to their guidelines. Samples were collected from animals at 4-time points: virgin state before pregnancy between 13 and 15 months of age (virgin), mid-pregnant at day 100 of pregnancy, late pregnant ~2 weeks pre-calving, and early lactation ~2 weeks post-calving. Tissue samples were obtained by mammary biopsy using the Farr method [2]. Lactating cows were milked before biopsy and sampled within 5 hours of milking. Biopsy sites were clipped and given aseptic skin preparation (povidone-iodine base scrub and iodine tincture) and subcutaneous local anesthetic (4 ml per biopsy site). Core biopsies were taken using a powered sampling cannula (4.5 mm internal diameter) inserted into a 2 cm incision. The

resulting samples of mammary gland parenchyma measured 70 mm in length with a 4 mm diameter.

Due to the limited amount of tissue samples collected from an individual animal. RNA for RNA-seq analysis was isolated from 4 animals, RNA for miRNA-seq was isolated from 6 animals, RNA for WTTS-seq was isolated from 4 animals, and DNA for ATAC-seq analysis from 7 animals (SUPPLEMENT FILE NO)."

Based on the revised text it is still not possible to determine which individuals have been used for which assays. Could a similar table to the one suggested for the tissue samples above (1) be created here?

Response: Lines 91-93, and Supplemental file 23 (line 43) the detail of datasets generated in the experiment was provided in Supplemental file 1.

Comment 4: The Illumina RNA-Seq technologies section includes the text "Only samples with RIN values >8 were used for cDNA synthesis" (note- RIN needs to be added to the list of abbreviations in the document), it is not possible to determine from this which samples were actually used in this experiment and which were not. Perhaps it would be appropriate to share the RNA integrity analysis results here? GigaDB can host electrophoresis gel images if that is how it was performed.

Response: Given the Information is not required for the manuscript; we would prefer not to provide those Information.

Comment 5: The supplemental files provided in the user115 area. These all include the tissue name in their file-names, some have spelling mistakes, but even taking those into account I find 51 different tissues in those names, but the manuscript states 47 were investigated. Its probably just a classification and/or different subsets of things, but for transparency using a consistent nomenclature and providing accession numbers will be useful. Please ensure the files are named correctly with the appropriate tissue names.

Response: Lines 91-93, The diversity of RNA and miRNA transcript among 50 different bovine tissues and cell types was assessed using polyadenylation (poly(A)) selected RNA-seq (47 tissues) and miRNA-seq (46 tissues) and data (Supplemental file 1). The misspelled tissue names were corrected in figures and supplemental files.

Comment 6: miRNAs. The set of "supplemental file 21" files provided in user115 area all list the miRNAs by some sort of identifier and state whether they are known or novel. Do those identifiers relate directly to miRbase? And have they all been deposited and released already? I tried to search for one of the novel ones "bta-miR-X44036" in miRbase but it did not find anything.

Response: The second column in supplemental file 22 identifies the novelty of predicted miRNAs. All miRNA with "bta-miR-X..." ID structure, were identified as "novel" in supplemental file 22.

Comment 7: Gene expression analysis. I believe from the methods section that you pooled all transcripts from all similar/same tissues and determined the tissue the expression levels based on those. From my limited understanding of statistics, I would assume it better to do a per sample analysis of the expression levels first to enable one to determine confidence levels by biological replicates.

The methods also state that "...outlier samples were expressed and removed from downstream analysis. Samples from each tissue were combined to...". For transparency and reproducibility, please provide a list of the removed samples and a list of those samples data that were combined (ideally that will include both the tissue names and the relevant SRA sequence run accession numbers).

Response: Sample-wise analysis were used to detect outlier samples (lines 592-594, and Supplemental file 2: Fig. S39), and tissue-tissue interconnection analysis (lines 390-391, Supplemental file 2: Fig. S39). The outlier samples were removed from the downstream analysis and were not submitted to SRA. Samples from each tissue were combined to get the most comprehensive set of data in each tissue for transcriptome assembly process (lines 595-596, Supplemental file 2: Fig. S39). The detail of datasets generated in the experiment was provided in Supplemental file 1 (lines 91-93).

Comment 8: "The resulting transcripts from each tissue were re-grouped into gene models using an in-house Python script. Structurally similar transcripts from the

different tissues (see Comparison of transcript structures across datasets/tissues section) were collapsed using an in-house Python script to create the RNA-seq based bovine transcriptome."

Please confirm that those two in-house scripts are included in the GitHub repository cited in the data availability section? If not, please add them there.

Response: Lines 1032-1033, custom codes used in the experiment are available at <https://github.com/hamidbeiki/Cattle-Genome>.

Comment 9: ONT data analysis. You have cited the manuscript describing the data you have reused (Halstead et al 2021) which is great, thank you. However, having had a quick look at that manuscript it is not clear exactly what data you have reused, the only accession they quote in that manuscript is to a massive series of data hosted in GEO (GSE160028) which includes Pig, Cow and Chicken data. For the convenience of your readers would you also be able to point to a more useful accession of the data you actually utilized here e.g. the assembled isoform sequences?

Response: Lines 641-645, the detail of ONT samples used in the study was provided in Supplemental file 24

Comment 10: The correlation between the various methods sections and the data being made available is very difficult to determine with any certainty. Perhaps it would be beneficial to expand the sample table provided to include all the unique identifiers for every sample and correlate those to the methodologies listed in the manuscript. It maybe appropriate to incorporate a column to denote the samples removed from certain analysis, with an explanation as to why?

Including the ENA sample and/or BioSample accessions in the sample table (the ENA sample accessions start with ERS, BioSample accessions start with SAMEA) will greatly enhance the transparency of the data utilised in this study. In addition it will allow you to double check the metadata you have provided on each sample.

For example; I picked one at random to look into more closely. It is listed in the Samples\_meta-daat.tsv spreadsheet you provided as having the accession "ERR10162191" (which is a run accession not a sample accession). I have compared this to the data submitted to Array Express (<https://www.ebi.ac.uk/biostudies/arrayexpress/studies/E-MTAB-12052/sdrf?full=true>) to find that run accession number and look up the relevant BioSample and ENA Sample accessions (ERS13425945, SAMEA111328380). In doing so I noticed that the "individual" value given in your spreadsheet says "M08" yet in Array Express it says "M22"? Clearly, one of those cannot be correct. As it was honestly the first and only sample, I looked at in such depth, it worries me that there maybe other inconsistencies that you will need to check and correct.

May I suggest you have someone in your team take a very careful look at the Samples submitted to Array Express, including the various different accessions that they assign (ENA sample accessions and BioSample accessions) and ensure that all sample have been submitted and have accurate and complete metadata, the geolocation information should be included with all samples. (NB the more metadata you can provide to the archives the more discoverable and reusable your data becomes). Then prepare the Samples spreadsheet from that information and relate it directly to the experiments described in the manuscript at the sample level.

	<p>Response: The detail of datasets generated in this experiment and independent datasets used in the experiment was provided in Supplemental file 1 (lines 91-93) and Supplemental file 24 (lines 641-645), respectively. The “ENA Accession” was corrected to “ENA Run Accession” in Supplemental file 1 as it caused confusion. The misunderstanding was raised from “Description” column provided by ArrayExpress database. This column reflecting the old animal id that we used in this study. The animal related to the "ERR10162191" sample is M08 in both Supplemental file 1 and ArrayExpress database. To check this sample metadata on the ArrayExpress database we followed the following steps: (1) find the related experiment id (E-MTAB-12052) from the Supplemental file 1 in the database (<a href="https://www.ebi.ac.uk/biostudies/arrayexpress/studies/E-MTAB-12052?query=E-MTAB-12052">https://www.ebi.ac.uk/biostudies/arrayexpress/studies/E-MTAB-12052?query=E-MTAB-12052</a>); (2) download the experiment metadata file (E-MTAB-12052.sdrf.txt); (3) look for ERR10162191 sample at “Comment[ENA_RUN]” column and related it’s animal id at “Characteristics[individual]” column. Samples metadata were checked to ensure the accuracy of information. We are in the progress of working with the ArrayExpress database to fix the metadata issues.</p>
<b>Additional Information:</b>	
<b>Question</b>	<b>Response</b>
Are you submitting this manuscript to a special series or article collection?	No
<b>Experimental design and statistics</b>	Yes
<p>Full details of the experimental design and statistical methods used should be given in the Methods section, as detailed in our <a href="#">Minimum Standards Reporting Checklist</a>. Information essential to interpreting the data presented should be made available in the figure legends.</p> <p>Have you included all the information requested in your manuscript?</p>	
<b>Resources</b>	Yes
<p>A description of all resources used, including antibodies, cell lines, animals and software tools, with enough information to allow them to be uniquely identified, should be included in the Methods section. Authors are strongly encouraged to cite <a href="#">Research Resource Identifiers</a> (RRIDs) for antibodies, model organisms and tools, where possible.</p> <p>Have you included the information requested as detailed in our <a href="#">Minimum Standards Reporting Checklist</a>?</p>	

<p><b>Availability of data and materials</b></p> <p>All datasets and code on which the conclusions of the paper rely must be either included in your submission or deposited in <a href="#">publicly available repositories</a> (where available and ethically appropriate), referencing such data using a unique identifier in the references and in the “Availability of Data and Materials” section of your manuscript.</p> <p>Have you have met the above requirement as detailed in our <a href="#">Minimum Standards Reporting Checklist</a>?</p>	<p>Yes</p>
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1 **Improved annotation of the bovine genome identifies relationships between**  
2 **phenotypic traits**

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## 32 **Abstract**

### 33 **Background**

34 The accurate identification of the functional elements in the bovine genome is a fundamental  
35 requirement for high quality analysis of data informing both genome biology and genomic  
36 selection. Functional annotation of the bovine genome was performed to identify a more  
37 complete catalogue of transcript isoforms across bovine tissues.

### 38 **Results**

39 A total number of 171,985 unique transcripts (50% protein-coding) representing 35,150 unique  
40 genes (64% protein-coding) were identified across tissues. Among them, 118,563 transcripts  
41 (70% of the total) were structurally validated by independent datasets (PacBio Iso-seq data,  
42 ONT-seq data, *de novo* assembled transcripts from RNA-seq data) and comparison with  
43 Ensembl and NCBI gene sets. In addition, all transcripts were supported by extensive data from  
44 different technologies such as WTTS-seq, RAMPAGE, CHIP-seq, and ATAC-seq. A large  
45 proportion of identified transcripts (69%) were un-annotated, of which 87% were produced by  
46 annotated genes and 13% by un-annotated genes. A median of two 5' untranslated regions  
47 were expressed per gene. Around 50% of protein-coding genes in each tissue were bifunctional  
48 and transcribed both coding and noncoding isoforms. Furthermore, we identified 3,744 genes  
49 that functioned as non-coding genes in fetal tissues, but as protein coding genes in adult  
50 tissues. Our new bovine genome annotation extended more than 11,000 annotated gene  
51 borders compared to Ensembl or NCBI annotations. The resulting bovine transcriptome was



52 integrated with publicly available QTL data to study tissue-tissue interconnection involved in  
53 different traits and construct the first bovine trait similarity network.

## 54 **Conclusions**

55 These validated results show significant improvement over current bovine genome  
56 annotations.

## 57 **Introduction**

58 Domestic bovine (*Bos taurus*) provide a valuable source of nutrition and an important disease  
59 model for humans [1]. Furthermore, cattle have the greatest number of genotype associations  
60 and genetic correlations of the domesticated livestock species, which means they provide an  
61 excellent model to close the genotype-to-phenotype gap. Furthermore, the functional elements  
62 of genome provide a means whereby complex biological pathways responsible for variation in a  
63 particular phenotype can be identified. Therefore, the accurate identification of these elements  
64 in the bovine genome is a fundamental requirement for high quality analysis of data from which  
65 both genome biology and genomic selection can be better understood.

66 Current annotations of farm animal genomes largely focus on the protein-coding regions [2]  
67 and fall short of explaining the biology of many important traits that are controlled at the  
68 transcriptional level [3-5]. In humans, 93% of trait-associated single nucleotide polymorphisms  
69 (SNP) identified by genome-wide association studies (GWAS) are found in non-coding regions  
70 [6]. Therefore, elucidating non-coding functional elements of the genome is essential for  
71 understanding the mechanisms that control complex biological processes.

72 Untranslated regions play critical roles in the regulation of mRNA stability, translation, and  
73 localization [7], but these regions have been poorly annotated in farm animals [2, 8]. A recent  
74 study of the pig transcriptome using single-molecule long-read isoform sequencing technology  
75 resulted in the extension of more than 6000 annotated gene borders compared to Ensembl or  
76 National Center for Biotechnology Information (NCBI) annotations [2].

77 Small non-coding RNAs, such as microRNAs (miRNA), are known to be involved in gene  
78 regulation through post-transcriptional regulation of expression via silencing, degradation, or  
79 sequestering to inhibit translation [9-11]. The number of annotated miRNAs in the current  
80 bovine genome annotation (Ensembl release 2018-11; 951 miRNAs) is much lower than the  
81 number reported in the highly annotated human genome (Ensembl release 2021-03; 1,877  
82 miRNAs).

83 This study used a comprehensive set of transcriptome and chromatin state data from 50 cattle  
84 tissues and cell types to (1) increase the complexity of the bovine transcriptome, comparable to  
85 that reported for the highly annotated human genome, (2) improve the annotation of protein-  
86 coding, non-coding, and miRNA genes, (3) integration of transcriptome data with publicly  
87 available Quantitative Trait Loci (QTL) and gene association data to study tissue-tissue  
88 interconnection involved in different traits, and 4) construction the first bovine trait similarity  
89 network that recapitulates published genetic correlations.

## 90 **Results**

91 The diversity of RNA and miRNA transcript among 50 different bovine tissues and cell types was  
92 assessed using polyadenylation (poly(A)) selected Illumina high-throughput RNA sequencing

93 (RNA-seq) data (47 tissues) and/or miRNA-seq (46 tissues) and data (Supplemental file 1). Most  
94 of the tissues studied were from Hereford cattle closely related to L1 Dominette 01449, the  
95 individual from which the bovine reference genome (ARS-UCD1.2) was sequenced. The 50  
96 tissues and cell samples included follicular cells, myoblasts, 14 mammary gland samples from  
97 various stages of mammary gland development and lactation, eight fetal tissues (78-days of  
98 gestation), eight tissues from adult digestive tract, and 16 other adult organs (Supplemental file  
99 1). A total of approximately 4.1 trillion RNA-seq reads and 1.2 billion miRNA-seq reads were  
100 collected, with a minimum of 27.5 million RNA-seq and 9.3 million miRNA-seq reads from each  
101 tissue/cell type (average  $87.8 \pm 49.7$  million and  $27.6 \pm 12.9$  million, respectively) (Supplemental  
102 file 2: Fig. S1 and Supplemental file 3).

### 103 **Transcript-based analyses**

104 The summary of predicted transcript/genes is presented in Table 1. All of the predicted splice  
105 junctions across tissues were supported by RNA-seq reads that spanned the splice junction,  
106 substantiating the accuracy of the transcript definition from RNA-seq reads.

107 A total of 31,476 transcripts appeared tissue-specific by virtue of being assembled from RNA-  
108 seq reads in just a single tissue, but 20,100 of those transcripts (64%) were actually expressed in  
109 multiple tissues. Thus, reliance solely on assembled transcripts in a given tissue to predict a  
110 tissue transcript atlas may overestimate tissue specificity due to a high false-negative rate for  
111 transcript detection. To solve this problem of over-prediction of tissue specificity, we marked a  
112 transcript as “expressed” in a given tissue only if (1) it had been assembled from RNA-seq data  
113 in that tissue; or (2) its expression and all of its splice junctions has been quantified using RNA-

114 seq reads in the tissue of interest with an expression level more than 1 reads per kilobase of  
115 transcript per Million reads mapped (RPKM) (see Methods section). This resulted in 156,423  
116 transcripts (91%) expressed in more than one tissue (Fig. 1), among which 9,125 transcripts  
117 (5%) were found in all 47 tissues examined.

118 The unique transcripts identified were equally distributed between protein-coding transcripts  
119 and non-coding transcripts (ncRNAs) (Fig. 2). Non-coding transcripts were further classified as  
120 long non-coding RNAs (lncRNAs), nonsense-mediated decay (NMD) transcripts, non-stop decay  
121 (NSD) transcripts, and small non-coding RNAs (sncRNAs). While the majority of expressed  
122 transcripts in each tissue were protein coding (median of 62% of tissue transcripts), NMD  
123 transcripts and antisense lncRNAs each made up more than 10% of the transcripts  
124 (Supplemental file 2: Fig. S2A and B, Supplemental file 4 and 5). Fetal muscle and fetal gonad  
125 tissues showed the highest proportion of antisense lncRNAs compared to that observed in  
126 other tissues, and around 60% of antisense lncRNAs were expressed from these two tissues  
127 (Supplemental file 2: Fig. S2B). Compared to non-coding transcripts, protein-coding transcripts  
128 were more likely to have spliced exons ( $p$ -value  $< 2.2e-16$ ) and were expressed in a higher  
129 number of tissues ( $p$ -value  $< 2.2e-16$ ; Additional file1: Fig. S2C).

130 There were no significant correlations between the number of RNA-seq reads for a given tissue  
131 and the number of transcripts identified, except for a modest correlation for the antisense  
132 lncRNA class (Supplemental file 2: Fig. S3A). There was a significant positive correlation ( $p$ -value  
133  $1.3e-04$ ) between the number of NMD transcripts in a tissue and the number of protein-coding  
134 transcripts, and the NMD transcript class showed the lowest median expression level across  
135 tissues compared to other transcript biotypes (Supplemental file 2: Fig. S2D and Fig. S3B).

### 136 **Transcript similarity to other species**

137 Protein/peptide homology analysis of transcripts with an open reading frame (protein-coding  
138 transcripts, lncRNAs, and sncRNAs) revealed a higher conservation of protein-coding transcripts  
139 compared to lncRNA and sncRNA transcripts ( $p$ -value  $< 2.2e-16$ ) (Table 2). Bovine non-coding  
140 transcripts had significantly ( $p$ -value  $< 2.2e-16$ ) less similarity to other species than protein-  
141 coding transcripts (Table 2 and Table 3). Within non-coding transcripts, sense intronic lncRNAs  
142 showed the highest conservation rate (Table 4).

### 143 **Transcript expression diversity across tissues**

144 A median of 70% of protein-coding transcripts were shared between pairs of tissues  
145 (Supplemental file 2: Fig. S4A), was significantly higher than that was observed for non-coding  
146 transcripts (53%;  $p$ -value  $< 2.2e-16$ ; Supplemental file 2: Fig. S5). Clustering of tissues based on  
147 protein-coding transcripts was different than that observed based on non-coding transcripts  
148 (Supplemental file 2: Fig. S4B and Fig. S5B, Fig. S35F). The fetal tissues clustered together and  
149 were generally more similar to one another than to the corresponding adult tissue in both  
150 dendrograms. In addition, fetal tissues had significantly higher proportions of non-coding  
151 transcripts compared to protein-coding transcripts ( $p$ -value  $< 2.2e-16$ ; Supplemental file 6).

### 152 **Transcript validation**

153 Prediction of transcripts and isoforms from RNA-seq data may produce erroneous predicted  
154 isoforms. The validity of transcripts was therefore examined by comparison to a library of  
155 isoforms taken from Ensembl (release 2021-03) and NCBI gene sets (Release 106), as well as  
156 isoforms identified through complete isoform sequencing with Pacific Biosciences, a de novo

157 assembly produced from its matched RNA-seq reads, and isoforms identified from Oxford  
158 Nanopore platforms (see Methods section). A total of 118,563 transcripts (70% of predicted  
159 transcripts) were structurally validated by independent datasets (Biosciences single-molecule  
160 long-read isoform sequencing (PacBio Iso-Seq), Oxford Nanopore Technologies sequencing  
161 ONT-seq) data, *de novo* assembled transcripts from RNA-seq data) and comparison with  
162 Ensembl and NCBI gene sets. A total of 160,610 transcripts were expressed in multiple tissues  
163 (93% of predicted transcripts), providing further support for their validity (Fig. 3). All transcripts  
164 were also extensively supported by data from different technologies such as Whole  
165 Transcriptome Termini Site Sequencing (WTTS-seq), RNA Annotation and Mapping of  
166 Promoters for the Analysis of Gene Expression (RAMPAGE), histone modification (H3K4me3,  
167 H3K4me1, H3K27ac), CTCF-DNA binding, and Assay for Transposase-Accessible Chromatin using  
168 sequencing (ATAC-seq) (Fig. 3).

169 Comparison of predicted transcript structures with annotated transcripts in the current bovine  
170 genome annotations (Ensembl release 2021-03 and NCBI Release 106) resulted in a total of  
171 52,645 annotated transcripts that exactly matched previously annotated transcripts (31% of all  
172 transcripts), including 47,054 annotated NCBI transcripts, 31,740 annotated Ensembl  
173 transcripts, and 26,149 transcripts that were common to both annotated gene sets (Fig. 3). The  
174 median expression level of annotated transcripts in their expressed tissues was similar to that  
175 observed for un-annotated transcripts (Supplemental file 2: Fig. S6). Annotated transcripts were  
176 expressed in higher number of tissues than that observed for un-annotated transcripts ( $p$ -value  
177  $7.4e-03$ ; Supplemental file 2: Fig. S6). In addition, compared to un-annotated transcripts,

178 annotated transcripts were enriched with protein-coding (p-value 1.37e-02) and spliced  
179 transcripts (p-value 3.76e-02).

180 The median length of coding sequence (CDS) of annotated transcripts was significantly longer  
181 than that observed in un-annotated transcripts (p-value 0.0) (Additional file1: Fig. S7A). In  
182 addition, un-annotated transcripts had longer 5' untranslated regions (UTR) compared to  
183 annotated transcripts (p-value 2.631E-06; Additional file1: Fig. S7A). Annotated protein-coding  
184 transcripts showed a higher GC content in their 5' UTRs than un-annotated transcripts (p-value  
185 5.562E-18), but both classes of transcripts showed similar GC content within their CDS  
186 (Supplemental file 2: Fig. S7B).

### 187 **Gene-based analyses**

188 The transcripts correspond to a total of 35,150 genes, which were classified into protein coding,  
189 non-coding, and pseudogenes (Supplemental file 4 and 5, and Fig. 4). Genes transcribed at least  
190 a single "expressed" transcript (see Transcript level analysis section) in a given tissue, were  
191 marked as "expressed gene" in that tissue. Most genes expressed in each tissue were protein  
192 coding, followed by non-coding, and pseudogenes (Supplemental file 2: Fig. S8). Testis showed  
193 the highest number of expressed genes compared to other tissues (Supplemental file 2: Fig. S8).  
194 In addition, the proportion and number of transcribed pseudogenes was higher in testis than in  
195 other tissues (Supplemental file 2: Fig. S8). Fetal brain and fetal muscle tissues showed the  
196 highest number and percentage of non-coding genes compared to that observed in other  
197 tissues (Supplemental file 2: Fig. S8). There was no significant correlation between the number  
198 of input reads and the number of expressed genes across tissues, but the numbers of genes

199 from different coding potential classes were significantly correlated across tissues  
200 (Supplemental file 2: Fig. S9).

201 Transcripts corresponding to the predicted genes that had at least one exon overlapping an  
202 Ensembl- or NCBI-annotated gene were considered to belong to an annotated gene. This  
203 supports an intersection analysis of predicted and previously annotated genes that indicated  
204 22,452 (64%) of our predicted genes correspond to previously annotated genes. Approximately  
205 87% of un-annotated transcripts (103,387) were associated with this set of annotated genes.  
206 The remaining 12,698 genes (36% of predicted genes) represent un-annotated genes, i.e., genes  
207 not found on Ensembl (release 2021-03) or NCBI (release 106), with which 15% of un-annotated  
208 transcripts (22,364 transcripts) were associated. The median number of unique transcripts per  
209 annotated gene (tpg) was four, which was higher than that observed in either the Ensembl (1.5  
210 tpg) or NCBI (2.3 tpg) annotated gene sets, while the median number of transcripts per un-  
211 annotated gene was one, with an average of 1.31 and standard deviation of 1.36. Most of the  
212 transcripts identified were transcribed from annotated genes, including 96% of protein-coding  
213 transcripts (82,060), 79% of lncRNA transcripts (38,662), 78% of sncRNA transcripts (413), and  
214 more than 95% of NMD transcripts (31,422). Annotated genes were enriched with protein-  
215 coding genes ( $p$ -value  $< 2.2e-16$ ). The median transcript abundance from annotated genes in  
216 their expressed tissues was significantly higher than that observed for un-annotated genes ( $p$ -  
217 value  $< 2.2e-16$ ; Supplemental file 2: Fig. S10A). The median number of tissues in which  
218 annotated genes were expressed was also significantly higher than that observed for un-  
219 annotated genes ( $p$ -value  $< 2.2e-16$ ; Supplemental file 2: Fig. S10B).



220 More than a third (37%) of genes with at least one predicted protein-coding transcript  
221 displayed either multiple 5' UTRs or multiple 3' UTRs among associated transcript isoforms (Fig.  
222 5). The 496 genes with the highest number of UTRs (the top 5% in this metric) were highly  
223 enriched (q-value 1.7E-7) for the "response to protozoan" Biological Process (BP) Gene  
224 Ontology (GO) term (Supplemental file 2: Fig. S11 and Supplemental file 7).

225 A median of 51% of the expressed protein-coding genes in each tissue transcribed both protein-  
226 coding and non-coding transcripts and were denoted as bifunctional genes. These genes were  
227 mostly previously annotated (95%) and had both coding and non-coding transcripts in a median  
228 of 21 tissues, representing 57% of their expressed tissues (Fig. 6A and B). Protein-coding  
229 transcripts and NMD transcripts covered more than 90% of the exonic length in bifunctional  
230 genes (Fig. 6C). This percentage was significantly lower for other types of non-coding transcripts  
231 transcribed from bifunctional genes (Fig. 6C). Although transcript terminal sites (TTS) of  
232 transcripts encoded by bifunctional genes were centralized around these genes' 3' ends,  
233 transcript start sites (TSS) varied greatly among transcript biotypes (Fig. 6C). The TSSs of NSD  
234 transcripts, sncRNAs, and intragenic lncRNAs were shifted from their protein-coding genes'  
235 start sites (Fig. 6C). Genes that transcribed both protein-coding and non-coding transcripts in all  
236 of their expressed tissues were highly enriched for "mRNA processing" (q-value 6.08E-16) and  
237 "RNA splicing" (q-value 1.35E-14) BP GO terms that were mostly (65%) related to different  
238 aspects of transcription and translation (Fig. 6D and Supplemental file 8).

239 **A total of 3,744 genes were acting as noncoding in a median of two tissues (equivalent to 15%**  
240 **of their expressed tissues) and were switched to protein-coding in the remaining expressed**  
241 **tissues.** Detailed investigation of these bifunctional genes in tissues from both adult and fetal

242 samples (brain, kidney, muscle, and spleen) revealed the total of 106 non-coding genes (90%  
243 annotated) in fetal tissues that were switched to protein-coding genes with only protein-coding  
244 transcripts in their matched adult tissues (Supplemental file 2: Fig. S12). Functional enrichment  
245 analysis of these genes resulted in the identification of enriched BP GO terms related to  
246 “humoral immune response”, “sphingolipid biosynthetic process”, “negative regulation of  
247 wound healing”, “cellular senescence”, “symporter activity”, “regulation of lipid biosynthetic  
248 process”, and “filopodium assembly” (Supplemental file 2: Fig. S12, Supplemental file 9).

249 A median of 32% of protein-coding genes in each tissue expressed at least a single potentially  
250 aberrant transcript (PAT), i.e., NMDs and NSDs. In this group of genes, the number of PATs was  
251 strongly correlated with the total number of transcripts (median correlation of 0.61 across all  
252 tissues). The median expression level of these genes in their expressed tissues (11.52 RPKM)  
253 was significantly higher ( $p$ -value  $< 2.2e-16$ ) than for protein-coding genes with no PATs (4.48  
254 RPKM). In each tissue, protein-coding genes with PATs showed a significantly higher number of  
255 introns ( $p$ -value  $< 2.2e-16$ ; median of 65 introns per gene) than that observed in the remainder  
256 of protein-coding genes (median of 15 introns per gene). In addition, genes from this group  
257 were expressed in a median of 47 tissues, significantly higher ( $p$ -value  $< 2.2e-16$ ) than that  
258 observed for the other group of genes (Supplemental file 2: Fig. S13A and B). These genes  
259 transcribed a median of two PATs in half of their expressed tissues, equivalent to a median of  
260 22% of all their transcripts in each tissue. Protein-coding genes that transcribed PATs as their  
261 main transcripts (PATs comprised  $>50\%$  of their transcripts) in all of their expressed tissues  
262 were highly enriched with RNA splicing–related BP GO terms (Supplemental file 10).

## 263 **Gene similarity to other species**

264 Eighty-five percent of protein-coding genes (18,087) encoded either homologous proteins or  
265 homologous ncRNAs (Supplemental file 2: Fig. S14A). Nineteen percent of protein-coding genes  
266 (4,043) encoded cattle-specific proteins (Supplemental file 2: Fig. S14A). Most of these genes  
267 (68%) were either annotated genes or genes with homology to another cattle gene(s) that has  
268 established homology to genes in other species (Supplemental file 2: Fig. S14C). The remaining  
269 32% of cattle-specific, protein-coding genes (1,293) were denoted as protein-coding orphan  
270 genes (Supplemental file 2: Fig. S14C). A median of 70 protein-coding orphan genes were  
271 expressed in each tissue. The expression level of these genes was significantly lower than other  
272 types of protein-coding genes (Additional file 2: Fig. S15A and B). The median number of  
273 expressed tissues for protein-coding orphan genes was lower than for other types of protein-  
274 coding genes (Supplemental file 2: Fig. S15C). In addition, protein-coding orphan genes only  
275 transcribed protein-coding transcripts in their expressed tissue(s).

276 Fifty percent of non-coding genes (5,559) encoded either homologous short peptides (9-43  
277 amino acids) or homologous ncRNAs (Supplemental file 2: Fig. S14B). There were 5,546 non-  
278 coding genes (51% of non-coding genes) that encoded cattle-specific ncRNAs (Supplemental file  
279 2: Fig. S14B). Ninety-nine percent of these genes were either annotated genes or genes with  
280 homology to another cattle gene(s) that has established homology to genes in other species  
281 (Supplemental file 2: Fig. S14C). The remaining 1% (nine non-coding genes) were denoted as  
282 non-coding orphan genes (Supplemental file 2: Fig. S14C). The median number of expressed  
283 tissues for non-coding orphan genes was higher ( $p$ -value  $< 2.2e-16$ ) than for homologous  
284 non-coding genes and protein-coding orphan genes (Supplemental file 2: Fig. S15C).

285 A total of 3,029 pseudogenes were expressed. The median expression level of these genes in  
286 their expressed tissues was lower than that observed for protein-coding genes and similar to  
287 that observed for non-coding genes (Supplemental file 2: Fig. S16A). Pseudogenes were  
288 expressed in a median of four tissues (Supplemental file 2: Fig. S16B). In addition, a total of  
289 1,038 pseudogene-derived lncRNAs were expressed. The median expression of pseudogene-  
290 derived lncRNAs was similar to that observed for other lncRNAs (Supplemental file 2: Fig. S17A).  
291 In addition, pseudogene-derived lncRNAs were expressed in fewer tissues than observed for  
292 other lncRNAs (Supplemental file 2: Fig. S17B).

293 Testis had the highest number of expressed pseudogene-derived lncRNAs compared to other  
294 tissues (Supplemental file 2: Fig. S8A and B). The correlation between the number of input  
295 reads and the number of pseudogene-derived lncRNAs was not significant (0.25, p-value 0.09).

## 296 **Gene expression diversity across tissues**

297 Tissue similarities increased dramatically from transcript level to gene level (Supplemental file  
298 2: Fig. S4A, Fig. S5A, Fig. S18A, Fig. S19A). The median percentage of shared genes between  
299 pairs of tissues was significantly higher in protein-coding genes compared to non-coding genes  
300 (p-value < 2.2e-16; Supplemental file 2: Fig. S18A, Fig. S19A). Clustering of tissues based on  
301 protein-coding genes was similar to that observed based on protein-coding transcripts  
302 (Supplemental file 2: Fig. S18B, Fig. S19B). The same result was observed in non-coding genes  
303 and transcripts. In addition, clustering of tissues based on protein-coding genes was different  
304 than that of non-coding genes (Supplemental file 2: Fig. S4B, Fig. S5B, Fig. S18B, Fig. S19B, Fig.  
305 S35F).

306 Tissues with both fetal and adult samples (brain, kidney, muscle, and spleen) were used to  
307 investigate gene biotype differences between these developmental stages. Similar to what was  
308 observed at transcript level, fetal tissues were significantly enriched for non-coding genes and  
309 pseudogenes and were depleted for protein-coding genes (p-value < 2.2e-16; Supplemental file  
310 10). These results were consistent across all tissues with both adult and fetal samples  
311 (Supplemental file 11).

### 312 **Gene validation**

313 A total of 32,460 genes (92% of predicted genes) were structurally validated by independent  
314 datasets (PacBio Iso-seq data, ONT-seq data, *de novo* assembled transcripts from RNA-seq data)  
315 and comparison with Ensembl and NCBI gene sets (see Method section). In addition, a total of  
316 31,635 genes (90% of predicted genes) were expressed in multiple tissues (31,635 genes or  
317 90%) (Fig. 7). All genes were extensively supported by data from different technologies such as  
318 WTTs-seq, RAMPAGE, histone modification (H3K4me3, H3K4me1, H3K27ac) and CTCF-DNA  
319 binding, and ATAC-seq data generated from the samples (Fig. 7).

### 320 **Identification and validation of annotated gene border extensions**

321 This new bovine gene set annotation extended (5' end extension, 3' end extension, or both)  
322 more than 11,000 annotated Ensembl or NCBI gene borders. Extensions were longer on the 3'  
323 side, but the median increase was 104 nt for the 5' end (Table 5). To validate gene border  
324 extensions, independent WTTs-seq and RAMPAGE datasets were utilized. More than 80% of  
325 annotated gene border extensions were validated by independent data (Fig. 8). The extension  
326 of annotated gene borders on both ends resulted in an approximate nine-fold expression

327 increase of these genes in the new bovine gene set annotation compared to their matched  
328 Ensembl and NCBI genes (Table 6).

### 329 **Alternative splicing events**

330 A total of 102,502 transcripts (85% of spliced transcripts) were involved in different types of  
331 Alternative Splicing (AS) events (see Methods section and Supplemental file 1: Fig. S20A), a  
332 large increase over Ensembl (63% of spliced transcripts) and NCBI (75% of spliced transcripts)  
333 annotations (Additional file1: FigureS20B). Skipped exons were observed in a greater number of  
334 transcripts compared to other types of AS events (Supplemental file 2: Fig. S21).

335 A median of 60% of tissue transcripts showed at least one type of AS event (Supplemental file  
336 1: Fig. S22A). There was no significant correlation between the number of input reads and the  
337 number of AS event transcripts across tissues (Supplemental file 2: Fig. S22B).

338 The median expression level of AS transcripts (111,366) was similar to that observed for other  
339 types of transcripts (Supplemental file 2: Fig. S23A). In addition, AS transcripts were expressed  
340 in a higher number of tissues compared to the other transcript types (Supplemental file 2: Fig.  
341 S23B). Alternatively spliced transcripts were enriched with protein-coding transcripts (p-value <  
342 2.2e-16). A switch from protein-coding to ncRNAs was the main biotype change resulting from  
343 AS events (Supplemental file 2: Fig. S24).

344 A median of four AS events were expressed in alternatively spliced genes (14,260 genes)  
345 (Supplemental file 2: Fig. S25). The top five percent of genes with the highest number of AS  
346 events were highly enriched for several BP GO terms related to different aspects of RNA splicing  
347 (Supplemental file 2: Fig. S26B, Supplemental file 12).

348 Comparison of tissues with both fetal and adult samples (brain, kidney, Longissimus Dorsi (LD)  
349 muscle, and spleen) revealed a significantly higher rate of AS events in fetal tissues (only genes  
350 expressed in both fetal and adult samples were included in this analysis) (Supplemental file 2:  
351 Fig. S27).

### 352 **Tissue specificity**

353 Nine percent of all genes and transcripts were only expressed in a single tissue and were  
354 denoted as tissue-specific (Supplemental file 2: Fig. S28A). Most tissue-specific genes (75%) and  
355 transcripts (84%) were un-annotated. Forty-nine percent of tissue-specific transcripts (11,748)  
356 were produced by annotated genes. Most tissue-specific genes and transcripts were protein-  
357 coding (Supplemental file 2: Fig. S28A and B). In addition, more than 70% of tissue-specific  
358 transcripts (11,222) were transcribed from non-tissue-specific genes. Compared to other  
359 tissues, testis and thymus had the highest number of tissue-specific genes and transcripts  
360 (Supplemental file 2: Fig. S28C, Supplemental file 12). The expression level of tissue-specific  
361 genes and transcripts was significantly lower than that of their non-tissue-specific counterparts  
362 ( $p$ -value  $< 2.2e-16$ ; Supplemental file 2: Fig. S28D). A median of 71% of tissue-specific  
363 transcripts showed any type of AS event in their expressed tissues (Supplemental file 2: Fig.  
364 S29). This was only 3.9% for tissue-specific genes (Supplemental file 2: Fig. S29). Testis,  
365 myoblasts, mammary gland, and thymus had the highest proportion of tissue-specific genes  
366 displaying any type of AS event (Supplemental file 2: Fig. S29).

367 A total of 16,806 multi-tissue expressed genes (53% of all multi-tissue expressed genes) and  
368 74,487 multi-tissue expressed transcripts (51% of all multi-tissue expressed transcripts) showed

369 Tissue Specificity Index (TSI) scores greater than 0.9 and were expressed in a tissue-specific  
370 manner (Supplemental file 14). These genes and transcripts were expressed in a median of six  
371 tissues and four tissues, respectively (Supplemental file 2: Fig. S30A and B). Functional  
372 enrichment analysis of the top five percent of genes with the highest TSI score resulted in the  
373 identification of “sexual reproduction” (p-value 3.06e-24) and “fertilization” (p-value 1.04e-8)  
374 as their top enriched BP GO terms (Supplemental file 2: Fig. S30C-E, Supplemental file 15).

### 375 **Tying genes to phenotypes**

376 There were 9,800 predicted genes identified as the closest expressed gene to an existing QTL  
377 (QTL-associated genes) in their expressed tissues (Supplemental file 16). These genes had either  
378 QTLs located inside (6,511 genes) or outside (5,306 genes) their genomic borders (either from  
379 their 5’ end or 3’ end) with a median distance of 51.9 kilobases (KB) and a maximum distance of  
380 2.6 million bases (MB) (Supplemental file 2: Fig. S31). Most QTL-associated genes were  
381 annotated genes (8,130 genes or 83%). In addition, the median number of AS events in these  
382 genes (eight) was significantly higher than that observed in other genes (median of seven AS  
383 events; p-value 5.69e-09).

### 384 **Potential testis-pituitary axis**

385 Testis tissue was not clustered with any other tissues and had the highest number of tissue-  
386 specific genes compared to the rest of the tissues (Supplemental file 2: Fig. S4, Fig. S5, Fig. S18,  
387 and Fig. S19). Testis-specific genes were highly enriched with different traits related to fertility  
388 (e.g., percentage of normal sperm and scrotal circumference), body weight (e.g., body weight  
389 gain and carcass weight), and feed efficiency (e.g., residual feed intake) (Supplemental file 17).



390 The extent of testis-pituitary axis involvement in the “percentage of normal sperm” was  
391 investigated using animals with both testis and pituitary samples (three samples per tissue).  
392 The *SPACA5* gene was the only testis-specific gene encoded protein with a signal peptide (SP)  
393 that was close to the “percentage of normal sperm” QTLs. The expression of this gene in testis  
394 samples showed significant positive correlation with 70 pituitary expressed genes that were  
395 closest to the “percentage of normal sperm” QTLs (Supplemental file 2: Fig. S32, Supplemental  
396 file 18). These pituitary genes were enriched with the “signal transduction in response to DNA  
397 damage” BP GO term (Supplemental file 2: Fig. S32). In addition, the expression of testis genes  
398 that encoded protein with a signal peptide that were close to the “percentage of normal  
399 sperm” QTLs was significantly correlated with expression of pituitary genes close to this trait  
400 (Fig. 9, Supplemental file 19). The same result was observed for the pituitary-testis tissue axis  
401 (Supplemental file 2: Fig. S33, Supplemental file 20).

#### 402 **Trait similarity network**

403 The extent of genetic similarity between different bovine traits was investigated using their  
404 associated QTLs. A total of 1,857 significantly similar trait pairs (184 different traits) were  
405 identified and used to create a bovine trait similarity network  
406 (<https://www.animalgenome.org/host/reecylab/a>; Supplemental file 21).

#### 407 **miRNAs**

408 A total of 2,007 miRNAs (at least ten mapped reads in each tissue) comprised of 973 annotated  
409 and 1,034 un-annotated miRNAs were expressed (Supplemental file 22). In each tissue, a  
410 median of 704 annotated miRNAs and 549 un-annotated miRNAs were expressed (Fig. 10A).

411 The median expression of un-annotated miRNAs was significantly lower than that observed for  
412 annotated miRNAs (p-value  $3.25e-25$ ; Fig. 10B). In addition, un-annotated miRNAs were  
413 expressed in significantly lower number of tissues than for annotated miRNAs (p-value  $1.00e-$   
414  $45$ ; Fig. 10C). A median of 84.53% of miRNAs were shared between pairs of tissues  
415 (Supplemental file 2: Fig. S34). Clustering of tissues based on miRNAs was similar to what was  
416 observed based on non-coding genes (Supplemental file 2: Fig. S35).

417 A total of 113 miRNAs (5.6%) were expressed in a single tissue and were denoted as tissue-  
418 specific (Supplemental file 2: Fig. S36A). The proportion of tissue-specific miRNAs was higher for  
419 un-annotated miRNAs, such that 75% of the tissue-specific miRNAs were un-annotated. The  
420 number of un-annotated miRNAs was higher in pre-adipocytes compared to other tissues,  
421 followed by fetal gonad and testis (Supplemental file 2: Fig. S36B). Un-annotated miRNAs  
422 showed a significantly lower expression level compared to annotated miRNAs (p-value  $1.4e-19$ ;  
423 Supplemental file 2: FigureS36 C). In addition, a total of 1,047 multi-tissue expressed miRNAs  
424 were expressed in a tissue-specific manner (Supplemental file 2: Fig. S36D). These miRNAs were  
425 expressed in a median of 19 tissues (Supplemental file 2: Fig. S36E).

426 Chromatin features across 500-base pair (bp) windows surrounding upstream of miRNA  
427 precursors' start sites or downstream of miRNA precursors' terminal sites from independent  
428 cattle experiments were used to investigate the relationship between miRNAs and chromatin  
429 accessibility. More than 99% of un-annotated miRNAs and 94% of annotated miRNAs were  
430 supported by at least one of the H3K4me3, H3K4me1, H3K27ac, CTCF-DNA binding, or ATAC-  
431 seq peaks (Fig. 11).

432 **Summary of expressed transcripts, genes, and miRNAs**

433 The numbers of expressed transcripts, genes, and miRNAs in different tissues are summarized  
434 in Supplemental file 2: Fig. S37. In addition, the number of annotated and un-annotated genes,  
435 transcripts, and miRNAs in different tissues are summarized in Supplemental file 2: Fig. S38.

436 **Discussion**

437 Despite many improvements in the current bovine genome annotation ARS-UCD1.2 assembly  
438 (Ensembl release 2021-03 and NCBI release 106) compared to the previous genome assembly  
439 (UMD3.1), these annotations are still far from complete [12, 13]. In this study, using RNA-seq  
440 and miRNA-seq data from 50 different bovine tissues/cell types, 12,698 un-annotated genes  
441 and 1,034 un-annotated miRNAs were identified that have not been reported in current bovine  
442 genome annotations (Ensembl release 2021-03, NCBI release 106 and miRbase [14]). In  
443 addition, we identified protein-coding transcripts with a median ORF length of 270 nt for 822  
444 annotated bovine genes that have been annotated as non-coding in current bovine genome  
445 annotations (Supplemental file 2: Fig. S14C). The high frequency of validation of these un-  
446 annotated genes and un-annotated miRNAs using multiple independent datasets from different  
447 technologies verifies the improvement in terms of the number of genes and miRNAs using our  
448 methods.

449 Five prime and 3'untranslated region length plays a critical role in regulation of mRNA stability,  
450 translation, and localization [7]. However, only a single 5' UTR and 3' UTR per gene is annotated  
451 in current bovine genome annotations (Ensembl release 2021-03 and NCBI release 106), and  
452 variations in UTR length are not available. In this study, 7,909 genes (22% of predicted genes)

453 with multiple UTRs were identified. Genes with multiple 5' UTRs are common, primarily due to  
454 the presence of multiple promoters [15] or alternative splicing mechanisms within 5' UTRs [15].  
455 Fifty-four percent of human genes have multiple transcription start sites [15]. In addition, the  
456 length of 3' UTRs often varies within a given gene, due to the use of different poly(A) sites [7,  
457 16].

458 In this study, around 50% of expressed protein-coding genes in each tissue transcribed both  
459 coding and non-coding transcript isoforms. Several studies have shown evidence of the  
460 existence of bifunctional genes with coding and non-coding potential using RNA-seq and  
461 ribosome footprinting followed by sequencing (Ribo-seq) [17-19]. For example, steroid receptor  
462 RNA activator (SRA), a known bifunctional gene, acting as a lncRNA while also encoding a  
463 conserved protein SRAP, both of which contribute to the development and progression of  
464 prostate and breast cancers [20]. More than 20% of human protein-coding genes have been  
465 reported to transcribe non-coding isoforms, often generated by alternative splicing [21] and  
466 recurrently expressed across tissues and cell lines [19]. A considerable number of non-coding  
467 isoform variants of protein-coding genes appear to be sufficiently stable to have functional  
468 roles in cells [22]. It has been shown that the proportion of non-coding isoforms from protein-  
469 coding genes dramatically increases during myogenic differentiation of primary human satellite  
470 cells and decreases in myotonic dystrophy muscles [23]. In this study, 106 non-coding genes  
471 were identified in fetal tissues that switched to protein-coding genes in their matched adult  
472 tissues. Taken together this supports the notion that protein-coding/non-coding transcript  
473 switching plays an important role in tissue development in cattle as well.

474 Nonsense-mediated RNA decay is an evolutionarily conserved process involved in RNA quality  
475 control and gene regulatory mechanisms [24]. For instance, the RNA-binding protein  
476 polypyrimidine tract binding protein 1 (*PTBP1*) can promote the transcription of NMD  
477 transcripts via alternative splicing, which negatively regulates its own expression [25]. In this  
478 study, NMD transcripts comprised 19% of bovine transcripts that were transcribed from 30% of  
479 bovine genes (10,498). In humans, NMD-mediated degradation can affect up to 25% of  
480 transcripts [26] and 53% of genes [27]. As expected, in this study, most genes that transcribed  
481 NMD transcripts were protein coding (83% or 8,687 genes), while a considerable portion (17%)  
482 were pseudogenes. Many pseudogenes are annotated to give rise to NMD transcripts [28, 29].  
483 Bioinformatic study of the human transcriptome revealed that 78% of NMD transcript-  
484 producing genes were protein coding, followed by pseudogenes (nine percent), long intergenic  
485 noncoding RNAs (six percent), and antisense transcripts (four percent) [29].

486 Despite the important regulatory function of lncRNAs and miRNAs, very low numbers of these  
487 elements have been annotated in the current bovine genome annotations (Table 7). In this  
488 study, a total of 10,789 lncRNA genes and 2,007 miRNA genes were expressed in the bovine  
489 transcriptome, which is similar to what has been reported for the human transcriptome (Table  
490 7). While, a total of 3,770 human miRNAs and 1,203 cattle miRNAs have been reported in  
491 miRbase [14].

492 In this study, 1,038 pseudogene-derived lncRNAs were identified that were recurrently  
493 expressed across tissues and cell types. Ever-increasing evidence from different studies  
494 suggests pseudogene derived RNAs are key components of lncRNAs [30-32]. lncRNAs expressed

495 from pseudogenes have been shown to regulate genes with which they have sequence  
496 homology [30, 31] or to coordinate development and disease in metazoan systems [30].  
497 Correct annotation of gene borders has an important role in defining promoter and regulatory  
498 regions. Our novel transcriptome analysis extended (5'-end extension, 3'-end extension, or  
499 both) more than 11,000 annotated Ensembl or NCBI gene borders. Extensions were longer on  
500 the 3' side, which was relatively similar to that we observed in the pig transcriptome using  
501 PacBio Iso-Seq data [2].

502 A growing body of evidence indicates that a considerably large portion of lncRNAs encode  
503 microproteins that are less conserved than canonical open reading frames [33-37]. In this study,  
504 a vast majority (98%) of predicted lncRNAs had short ORFs (<44 amino acids) that were less  
505 conserved than canonical ORFs (Table 2).

506 Alternative splicing is the key mechanism to increase the diversity of the mRNA expressed from  
507 the genome and is therefore essential for response to diverse environments. In this study,  
508 skipped exons and retained introns were the most prevalent AS events identified in the bovine  
509 transcriptome, similar to what has been observed in other vertebrates and invertebrates [38]. A  
510 higher rate of AS events was observed in fetal tissues compared to their adult tissue  
511 counterparts. The same result has been observed in a recently published study in humans [39].

512 We hypothesized that the integration of the gene/transcript data with previously published  
513 QTL/gene association data would allow for the identification of potential molecular  
514 mechanisms responsible for a) tissue-tissue communication as well as b) genetic correlations  
515 between traits. To test the first hypothesis, we developed a novel approach to study the

516 involvement of tissue-tissue interconnection in different traits based on the integration of the  
517 transcriptome with publicly available QTL data. In particular, the interconnection between  
518 testis and pituitary tissues with respect to the “percentage of normal sperm” trait was  
519 investigated in more detail. This resulted in the identification of the regulation of ubiquitin-  
520 dependent protein catabolic process, the regulation of nuclear factor- $\kappa$ B (NF- $\kappa$ B) transcription  
521 factor activity, and Rab protein signal transduction as key components of this tissue-tissue  
522 interaction (Supplemental file 19 and 20). Interestingly, expressed genes that were closest to  
523 “percentage of normal sperm” QTLs, and also encoded protein with a signal peptide (short  
524 peptide present at the N-terminus of proteins that are destined toward the secretory  
525 pathway[40]) in both testis and pituitary tissues, were highly enriched for the BP GO term  
526 “regulation of ubiquitin-dependent protein catabolic process” (Supplemental file 18 and 19).  
527 The expression of these genes in testis tissue was significantly correlated with expression levels  
528 of pituitary expressed genes closest to “percentage of normal sperm” QTLs that were highly  
529 enriched for the “positive regulation of NF-kappaB transcription factor activity” BP GO term  
530 (Supplemental file 2: Fig. S32 and Supplemental file 19). Activation of NF- $\kappa$ B requires  
531 ubiquitination, and this modification is highly conserved across different species [41]. NF- $\kappa$ B  
532 induces secretion of adrenocorticotrophic hormone from the pituitary [42], which directly  
533 stimulates testosterone production by the testis [43]. In addition, ubiquitinated proteins in  
534 testis cells are required for the progression of mature spermatozoa [44]. The expression levels  
535 of pituitary expressed genes closest to “percentage of normal sperm” QTLs that also encoded  
536 signal peptides were significantly correlated with expression levels of testis expressed genes  
537 closest to “percentage of normal sperm” QTLs (Supplemental file 2: Fig. S33). These testis genes

538 were highly enriched for the “Rab protein signal transduction” BP GO term (Supplemental file  
539 20). Rab proteins have been reported to be involved in male germ cell development [45]. Thus,  
540 it appears that integration of gene data with QTL/association data can be used to identify  
541 putative molecular pathways underlying tissue-tissue communication mechanisms.

542 To test the second hypothesis, we also developed a novel approach to study trait similarities  
543 based on the integration of the transcriptome with publicly available QTL data. Using this  
544 approach, we could identify significant similarity between 184 different bovine traits. For  
545 example, clinical mastitis showed significant similarity with 23 different cattle traits that were  
546 greatly supported by published studies, such as milk yield [46], milk composition traits [47],  
547 somatic cell score [48], foot traits [49], udder traits [50], daughter pregnancy rate [51], length  
548 of productive life [52] and net merit [53]. Similar results were observed for residual feed intake,  
549 which showed significant similarity with 14 different traits such as average daily feed intake  
550 [54], average daily gain [55], carcass weight [56], feed conversion ratio [57], metabolic body  
551 weight [58], subcutaneous fat [59], and dry matter intake [60].

552 Taken together, these results identify a list of candidate genes that might be controlled by  
553 genetic variation responsible for the genetic mechanisms underlying genetic correlations  
554 (Supplemental file 19 and 20). If this is the case, in the future, these novel methods should be  
555 able to predict the impact of a given set of genetic variants that are associated with a trait of  
556 interest on other traits that were not measured in a given study. This might then lead to the  
557 optimization of variants used (or not used) in genomic selection to minimize any non-beneficial  
558 effect of selection on selected traits. However, it is important to acknowledge that (1) the  
559 nearest neighbor gene to a genotype association may not necessarily be the causal gene, (2)



560 the breed/gender differences between this study and the data from Animal QTLdb may impact  
561 the results, and (3) due to experimental limitations, the genetic and phenotypic association  
562 data were not used in this study. None the less, these results are intriguing in that meaningful  
563 genetic correlation can be recapitulated. Furthermore, these results indicate the potential for  
564 gene mechanisms whereby traits that have genetic correlations to be identified.

## 565 **Conclusions**

566 In-depth analysis of multi-omics data from 50 different bovine tissues/cell types provided  
567 evidence to improve the annotation of thousands of protein-coding, lncRNA, and miRNA genes.  
568 These validated results increase the complexity of the bovine transcriptome (number of  
569 transcripts per gene, number of UTRs per gene, lncRNA transcripts, AS events, and miRNAs),  
570 comparable to that reported for the highly annotated human genome. The predicted un-  
571 annotated transcripts extend existing annotated gene models, by verifying such extensions  
572 using independent WTTs-seq and RAMPAGE data. The integrated transcriptome data with  
573 publicly available QTL data revealed putative molecular pathways that may underlie tissue-  
574 tissue communication mechanisms and candidate genes responsible for the genetic  
575 mechanisms that may underlie genetic correlations between traits. This integrative approach is  
576 particularly important in the selection of indicator traits for breeding purposes, study of  
577 artificial selection side effects in livestock species, and functional annotation of poorly  
578 annotated livestock genomes.

579

## 580 **Methods**

581 Tissue sample collection and sequencing library preparation methods are summarized in  
582 Supplemental file 23. The overview of the bioinformatics analysis steps is presented in  
583 Supplemental file 2: Fig. S39.

#### 584 **RNA-seq data analysis and transcriptome assembly**

585 Single-end Illumina RNA-Seq reads (75 bp) from each tissue sample were trimmed to remove  
586 the adaptor sequences and low-quality bases using Trim Galore (version 0.6.4) [61] with --  
587 quality 20 and --length 20 option settings. The resulting reads were aligned against ARS-UCD1.2  
588 bovine genome using STAR (version 020201) [62] with a cut-off of 95% identity and 90%  
589 coverage. FeatureCounts (version 2.0.2) [63] was used to quantify genes reported in the NCBI  
590 gene build (version 1.21) with -Q 255 -s 2 --ignoreDup --minOverlap 5 option settings. The  
591 resulting gene counts were adjusted for library size and converted to Counts Per Million (CPM)  
592 values using SVA R package (version 3.30.0) [64]. In each tissue, sample similarities were  
593 checked using hierarchical clustering and regression analysis of gene expression values (log<sub>2</sub>  
594 based CPM), and outlier samples were expressed and removed from downstream analysis.  
595 Samples from each tissue were combined to get the most comprehensive set of data in each  
596 tissue. To reduce the processing time due to huge sequencing depth, the trimmed reads were  
597 in silico normalized using insilico\_read\_normalization.pl from Trinity package (version 2.6.6)  
598 [65] with --JM 350G and --max\_cov 50 option settings. Normalized RNA-seq reads were aligned  
599 against ARS-UCD1.2 bovine genome using STAR (version 020201) [62] with a cut-off of 95%  
600 identity and 90% coverage. The normalized reads were assembled using *de novo* Trinity  
601 software (version 2.6.6) [65] combined with massively parallelized computing using  
602 HPCgridRunner (v1.0.1) [66] and GNU parallel software [67]. The resulted transcript reads were

603 mapped against ARS-UCD1.2 bovine genome using GMAP [68] with a cut-off of 95% identity  
604 and 90% coverage. In the next step, transcript reads were collapsed and grouped into putative  
605 gene models (clustering transcripts that had at least a one-nucleotide overlap) by the  
606 pbtranscript-ToFU from SMRT Analysis software (v2.3.0) [69] with min-identity = 95%, min-  
607 coverage = 90% and max\_fuzzy\_junction = 15 nt, whereas the 5'-end and 3'-end difference were  
608 not considered when collapsing the reads. Base coverage of the resulting transcripts was  
609 calculated using mosdepth (version 0.2.5) [70]. Predicted transcripts were required to have a  
610 minimum of three times base coverage in their assembled tissues. The predicted acceptor and  
611 donor splice sites were required to be canonical and supported by Illumina-seq reads that  
612 spanned the splice junction with 5-nt overhang. Spliced transcripts with the exact same splice  
613 junctions as their reference transcripts but that contained retained introns were removed from  
614 analysis, as they were likely pre-RNA sequences. Unspliced transcripts with a stretch of at least  
615 20 A's (allowing one mismatch) in a genomic window covering 30 bp downstream of their  
616 putative terminal site were removed from analysis, as they were likely genomic-DNA  
617 contaminations. To decrease the false positive rate, unspliced transcripts that were only  
618 expressed in a single tissue were removed from downstream analysis. In addition, single-exon  
619 genes without histone mark (H3K4me3, H3K4me1, H3K27ac) or ATAC-seq peaks mapped to  
620 their promoter (see Relating transcripts and genes to epigenetic data section) were removed  
621 from downstream analysis as they were likely transcriptional noise. The resulting transcripts  
622 from each tissue were re-grouped into gene models using an in-house Python script.  
623 Structurally similar transcripts from the different tissues (see Comparison of transcript

624 structures across datasets/tissues section) were collapsed using an in-house Python script to  
625 create the RNA-seq based bovine transcriptome.

626 The resulting transcripts and genes were quantified using align\_and\_estimate\_abundance.pl  
627 from the Trinity package (version 2.6.6) [65] with --aln\_method bowtie --est\_method RSEM --  
628 SS\_lib\_type R option settings. The quantified counts were normalized for sequencing depth  
629 using RPKM method.

630 “Isoform” and “transcript” terms are used interchangeably throughout the manuscript.

### 631 **PacBio Iso-Seq data analysis**

632 PacBio Iso-seq data has been processed as described for the pig transcriptome [2] with the  
633 following exceptions. Errors in the full-length, non-chimeric (FLNC) cDNA reads were corrected  
634 with the preprocessed RNA-Seq reads from the same tissue samples using the combination of  
635 proovread (v2.12) [71] and FMLRC (v1.0.0) [72] software packages. Error rates were computed  
636 as the sum of the numbers of bases of insertions, deletions, and substitutions in the aligned  
637 FLCN error-corrected reads divided by the length of aligned regions for each read (Table 8).

638 The RNA-seq-based transcriptome was assembled as described in the previous section.

639 **Oxford Nanopore data analysis**

640 Assembled isoforms from a previously published Oxford Nanopore experiment were used in  
641 this study [12]. In brief, total 32 tissue (Supplemental file 24) from two male and two female  
642 Line 1 Hereford cattle, aged 14 months old were used in this experiment. Barcoded cDNAs  
643 extracted from frozen tissues (-80 °C) were pooled at the University of California Davis and  
644 sequenced using Oxford Nanopore Technologies SQK-DCS109 kit according to the  
645 manufacturer's protocol [12].

646 **Comparison of transcript structures across datasets/tissues**

647 The structure of transcripts predicted from RNA-seq data were compared across tissues, and  
648 independent datasets including a library of annotated isoforms (Ensembl release 2021-03, and  
649 NCBI Release 106), as well as isoforms identified through complete isoform sequencing with  
650 Pacific Biosciences, a de novo assembly produced from its matched RNA-seq reads, and  
651 isoforms identified from Oxford Nanopore platforms. Transcripts whose 5' and 3' borders were  
652 supported by RAMPAGE and/or WTTS data (see Transcript and gene border validation section)  
653 and whose splice junctions were identical (maximum fuzzy junction was set to 15 bp) were  
654 considered "structurally equivalent transcripts". The maximum of 100 nt fuzzy 5' and 3'  
655 transcript borders were applied when comparing transcripts were not supported by RAMPAGE  
656 and/or WTTS data. Other transcripts that did not met these criteria were considered  
657 "structurally different transcripts".

658 A pair of genes was considered as structurally equivalent across datasets if they transcribed at  
659 least single "structurally equivalent transcript".

## 660 **Prediction of transcript and gene biotypes**

661 Transcripts' open reading frames (ORFs) were predicted using the stand-alone version of  
662 ORFfinder [73] with "ATG and alternative initiation codons" as ORF start codon. The longest  
663 three ORFs were matched to the Uniprot vertebrate database using Blastp [73] with E-value  
664 cutoff of  $10^{-6}$ , min coverage 60%, and min identity 95%. The ORFs with the lowest E-value to a  
665 protein were used as the representative, or if no matches were found, the longest ORF was  
666 used. Putative transcripts that had representative ORFs longer than 44 amino acids were  
667 labelled as protein-coding transcripts. If the representative ORF had a stop codon that was  
668 more than 50 bp upstream of the final splice junction, it was labelled as a nonsense-mediated  
669 decay transcript [74]. Transcripts with start codon but no stop codon before their poly(A) site  
670 were labelled non-stop decay RNAs. Putative non-coding transcripts (ORFs shorter than 44  
671 amino acids and lack of coding potential predicted by CPC2 [75]) with lengths less than 200 bp  
672 that did not overlap with annotated or un-annotated miRNA precursors (see miRNA-seq data  
673 analysis section) were labelled as small non-coding RNAs [74]. Putative non-coding transcripts  
674 with lengths greater than 200 bp were labelled as long non-coding RNAs [74]. Long non-coding  
675 RNAs overlapping one or more coding loci on the opposite strand were labelled as antisense  
676 lncRNAs. Long non-coding RNAs located in introns of coding genes on the same strand were  
677 labelled as sense-intronic lncRNAs. Long non-coding RNAs that had an exon(s) that overlapped  
678 with a protein-coding gene were labeled as Intragenic lncRNAs. Long non-coding RNAs located  
679 in intergenic regions of the genome were labeled as Intergenic lncRNAs.

680 Putative genes that transcribed at least a single protein-coding transcript were labelled as  
681 protein-coding genes. Putative genes with homology to existing vertebrate protein-coding

682 genes (Blastx [73], E-value cut-off  $10^{-6}$ , min coverage 90%, and min identity 95%) but containing  
683 a disrupted coding sequence, i.e., transcribe only nonsense-mediated decay or non-stop decay  
684 transcripts in all of their expressed tissues, were labelled as pseudogenes. The rest of the  
685 putative genes were labeled as non-coding.

#### 686 **ncRNAs homology analysis**

687 Putative non-coding transcripts were matched to NCBI and Ensembl vertebrate ncRNA  
688 databases using Blastn [73] with E-value cutoff of  $10^{-6}$ , min coverage 90%, and min identity  
689 95%. Transcripts with at least one hit were considered as homologous ncRNAs.

#### 690 **Transcriptome termini site sequencing data analysis**

691 T-rich stretches located at the 5' end of each WTTS-seq raw read were removed using an in-  
692 house Perl script, as described previously [76]. T-trimmed reads were error-corrected using  
693 Coral (version 1.4.1) [77] with -v -Y -u -a 3 option settings. The resulting reads with length  
694 greater than 300 nt were quality trimmed using FASTX Toolkit (version 0.0.14) [78] with -q 20  
695 and -p 50 option settings. High-quality, error-corrected WTTS-seq reads were aligned against  
696 the ARS-UCD1.2 bovine genome using STAR (version 020201) [62] with a cut-of of 95% identity  
697 and 90% coverage.

#### 698 **Chromatin immunoprecipitation sequencing (ChIP-seq) data analysis**

699 Regions of signal enrichment ("peaks") from a previously published ChIP-seq experiment were  
700 used in this study [79]. In brief, total eight tissue (Supplemental file 24) from two male Line 1  
701 Hereford cattle, aged 14 months old were used in this experiment. ChIP-seq experiments were

702 performed on frozen tissue (-80 °C) using the iDeal ChIP-seq kit for Histones (Diagenode  
703 Cat.#C01010059, Denville, NJ) based on protocol described at [79]. The following antibodies  
704 used were from Diagenode: H3K4me3 (in kit), H3K27me3 (#C15410069), H3K27ac  
705 (#C15410174), H3K4me1 (#C15410037), and CTCF (#15410210).

#### 706 **ATAC-seq data analysis**

707 The UC Davis FAANG Functional Annotation Pipeline was applied to process the ATAC-seq data,  
708 as previously described [79]. Briefly, the ARS-UCD1.2 genome assembly and Ensembl genome  
709 annotation (v100) were used as references for cattle. Sequencing reads were trimmed with  
710 Trim Galore! (Krueger et al. 2015) (v.0.6.5) and aligned BWA (Li et al. 2013) (v0.7.17) to the ARS-  
711 UCD1.2 genome assembly with --fr option. Alignments with MAPQ scores <30 were filtered  
712 using Samtools (Li et al. 2009) (v.1.9). Duplicate reads were marked and removed using Picard  
713 (v.2.18.7). Regions of signal enrichment were called by MACS2 (Zhang et al. 2008) (v.2.1.1).

#### 714 **Relating transcripts and genes to epigenetic data**

715 The promoter was defined as the genomic region that spans from 500 bp 5' to 100 bp 3' of the  
716 gene/transcript start site. Histone mark (H3K4me3, H3K4me1, H3K27ac), CTCF-DNA binding or  
717 ATAC-seq peaks mapped to the promoter of a given gene/transcript were related to that  
718 gene/transcript.

#### 719 **Transcript and gene border validation**

720 RAMPAGE peaks from a previously published experiment [13] were used to validate  
721 gene/transcript start site (Supplemental file 24). Peaks within the genomic region that spans  
722 from 30 bp 5' to 10 bp 3' of a gene/transcript start site were assigned to that gene/transcript.



723 WTTs-seq reads (median length of 161 bp) within the genomic region that spans from 10 bp 5'  
724 to 165 bp 3' of a gene/transcript terminal site were assigned to that gene/transcript.

### 725 **Functional enrichment analysis**

726 The potential mechanism of action of a group of genes was deciphered using ClueGO [80]. The  
727 latest update (May 2021) of the Gene Ontology Annotation database (GOA) [81] was used in  
728 the analysis. The list of genes with at least one transcript expressed in a given tissue was used  
729 as background for that tissue. The GO tree interval ranged from 3 to 20, with the minimum  
730 number of genes per cluster set to three. Term enrichment was tested with a right-sided hyper-  
731 geometric test that was corrected for multiple testing using the Benjamini-Hochberg procedure  
732 [82]. The adjusted p-value threshold of 0.05 was used to filter enriched GO terms. Enriched GO  
733 terms were grouped based on kappa statistics [83].

### 734 **Alternative splicing analysis**

735 Alternative splicing (AS) events (Supplemental file 2: Fig. S20A) are commonly distinguished in  
736 terms of whether RNA transcripts differ by inclusion or exclusion of an exon, in which case the  
737 exon involved is referred to as a “skipped exon” (SE) or “cassette exon”, “alternative first exon”,  
738 or “alternative last exon”. Alternatively, spliced transcripts may also differ in the usage of a 5'  
739 splice site or 3' splice site, giving rise to alternative 5' splice site exons (A5Es) or alternative 3'  
740 splice site exons (A3Es), respectively. A sixth type of alternative splicing is referred to as  
741 “mutually exclusive exons” (MXEs), in which one of two exons is retained in RNA but not both.  
742 However, these types are not necessarily mutually exclusive; for example, an exon can have  
743 both an alternative 5' splice site and an alternative 3' splice site, or have an alternative 5' splice

744 site or 3' splice site, but be skipped in other transcripts. A seventh type of alternative splicing is  
745 “intron retention”, in which two transcripts differ by the presence of an unspliced intron in one  
746 transcript that is absent in the other. An eighth type of alternative splicing is “unique splice site  
747 exons” (USEs), in which two exons overlap with no shared splice junction. Alternative splicing  
748 events, except Unique Splice Site Exons, were detected using generateEvents from SUPPA  
749 (version 2.3) [84] with default settings. Unique Splice Site Exons were detected using an in-  
750 house Python script.

### 751 **miRNA-seq data analysis**

752 Single-end Qiagen miRNA-seq reads (50 bp) from each tissue sample were trimmed to remove  
753 the adaptor sequences and low-quality bases using Trim Galore (version 0.6.4) [61] with --  
754 quality 20, --length 16, --max\_length 30 -a AACTGTAGGCACCATCAAT option settings. miRNA  
755 reads were aligned against the ARS-UCD1.2 bovine genome using mapper.pl from mirDeep2  
756 (version 0.1.3) [85] with -e -h -q -j -l 16 -o 40 -r 1 -m -v -n option settings. miRNA mature  
757 sequences along with their hairpin sequences for Bos taurus species were downloaded from  
758 miRbase [14]. These sequences, along with the aligned miRNA reads, were used to quantify  
759 annotated miRNAs in each sample using miRDeep2.pl from mirDeep2 (version 0.1.3) [85] with -t  
760 bta -c -v 2 setting options. miRNA normalized Reads Per Million (RPM) were used to check  
761 sample similarities using hierarchical clustering and regression analysis of gene expression  
762 values (log<sub>2</sub> based CPM), and outlier samples were detected and removed from downstream  
763 analysis. In order to predict the most comprehensive set of un-annotated miRNAs, samples  
764 from different tissues were concatenated into a single file that were aligned against the ARS-  
765 UCD1.2 bovine genome using mapper.pl from mirDeep2 (version 0.1.3) [85] with the

766 aforementioned settings. Aligned reads from the previous step were used, along with  
767 annotated miRNAs' mature sequences and their hairpins, to predict un-annotated miRNAs  
768 using miRDeep2.pl from mirDeep2 (version 0.1.3) [85] with the aforementioned settings.  
769 Samples from each tissue were combined to get the most comprehensive set of data for that  
770 tissue. Mature miRNA sequences and their hairpins for both annotated and predicted un-  
771 annotated miRNAs' sequences along with the aligned miRNA reads from each tissue were used  
772 to quantify annotated and un-annotated miRNAs in each tissue using mirDeep2 (version 0.1.3)  
773 [85] with the aforementioned settings.

#### 774 **Tissue-specificity index**

775 Tissue Specificity Index (TSI) calculations were utilized to present more comprehensive  
776 information on transcript/gene/miRNA expression patterns across tissues. This index has a  
777 range of zero to one with a score of zero corresponding to ubiquitously expressed  
778 transcripts/genes/miRNAs (i.e., "housekeepers") and a score of one for  
779 transcripts/genes/miRNAs that are expressed in a single tissue (i.e., "tissue-specific") [86]. The  
780 TSI for a transcript/gene/miRNA  $j$  was calculated as [86]:

781

$$782 \quad TSI_j = \frac{\sum_{i=1}^N (1 - x_{j,i})}{N - 1}$$

783

784 where  $N$  corresponds to the total number of tissues measured, and  $x_{j,i}$  is the expression  
785 intensity of tissue  $i$  normalized by the maximal expression of any tissue for  
786 transcript/gene/miRNA  $j$ .

### 787 **QTL enrichment analysis**

788 Publicly available bovine QTLs were retrieved from Animal QTLdb [87]. Closest expressed gene  
789 to a given trait's QTLs were denoted as QTL-associated genes for that trait. The median distance  
790 of QTLs located outside gene borders to the closest expressed gene was 51.9 kilobases and the  
791 maximum distance was 2.6 million bases. QTL enrichment was tested with a right-sided Fisher  
792 Exact test using an in-house Python script. The resulting p-values were corrected for multiple  
793 testing by the Benjamini-Hochberg procedure [82]. The adjusted p-value threshold of 0.05 was  
794 used to filter QTLs.

### 795 **Trait similarity network**

796 For a given pair of traits, trait A was denoted as "similar" to trait B if a significant portion of trait  
797 A's QTL-associated genes were also the closest expressed genes to trait B QTLs based on 1000  
798 permutation tests. The resulting p-values were corrected for multiple testing using the  
799 Benjamini-Hochberg procedure [82]. The same procedure was used to test trait B's similarity to  
800 trait A. The adjusted p-value threshold of 0.05 was used to filter significant trait similarities. A  
801 graphical presentation of the method used to construct the tissue similarity network is  
802 presented in Supplemental file 2: Fig. S40. The resulting network was visualized using  
803 Cytoscape software [88].

804

## 805 **Testis-pituitary axis correlation significance test**

806 The presence of signal peptides on representative ORFs of protein-coding transcripts was  
807 predicted using SignalP-5.0 [89]. Spearman correlation coefficients were used to study  
808 expression similarity between testis genes encoding signal peptides that were closest to the  
809 “percentage of normal sperm” QTLs (62 genes) and pituitary expressed genes closest to the  
810 “percentage of normal sperm” QTLs (246 genes). To test the statistical difference between  
811 these correlation coefficients (reference correlations) and random chance, 1000 random sets of  
812 246 pituitary genes were selected, and their correlation coefficients with 62 previously  
813 described testis genes were calculated (random correlations). The reference correlations were  
814 compared with 1000 sets of random correlations using a right-sided t-test. The resulting p-  
815 values were corrected for multiple testing by the Benjamini-Hochberg procedure [82]. The  
816 distribution-adjusted p-values were used to determine the significance level of expression  
817 similarities for genes involved in the testis-pituitary axis related to “percentage of normal  
818 sperm”. The same analysis was conducted to determine the significance of pituitary-testis axis  
819 involvement in this trait.

## 820 **Tissue dendrogram comparison across different transcript and gene biotypes**

821 Tissues were clustered based on the percentage of their transcripts/genes that were shared  
822 between tissue pairs using the hclust function in R. Cophenetic distances for tissue  
823 dendrograms were calculated using the cophenetic R function. The degree of similarity  
824 between dendrograms constructed based on different gene/transcript biotypes was obtained  
825 using the Spearman correlation coefficient between the dendrograms’ Cophenetic distances.

826 **Figure legends**

827 **Figure 1.** Distribution of the number of expressed transcripts (A) and genes (B) across tissues.

828 **Figure 2.** Classification of the predicted transcripts into different biotypes.

829 **Figure 3.** Support of predicted transcripts using data from different technologies and datasets.

830 **Figure 4.** Classification of the predicted genes into different biotypes.

831 **Figure 5.** Distribution of the number of 5' UTRs and 3' UTRs per gene in genes with multiple  
832 UTRs.

833 **Figure 6.** (A) Classification of protein-coding genes based on their novelty and types of encoded  
834 transcripts. (B) Number of expressed tissues for bifunctional genes. Dots have been color coded  
835 based on their density. (C) Location of different transcript biotypes on bifunctional genes. (D)  
836 Functional enrichment analysis of genes that remained bifunctional in all of their expressed  
837 tissues.

838 **Figure 7.** Support of predicted genes using data from different technologies and datasets

839 **Figure 8.** Functional enrichment analysis of non-coding genes in fetal tissues that were switched  
840 to protein coding with only coding transcripts in their matched adult tissue.

841 **Figure 9-** (A) Correlation between testis genes encoded protein with a signal peptide that were  
842 close to the “percentage of normal sperm” QTL and pituitary expressed genes closest to this  
843 trait (reference correlations). (B) Distribution of p-values resulting from a right-sided t-test

844 between reference correlation coefficients and correlation coefficients derived from random  
845 chance (see methods for details).

846 **Figure 10-** (A) Distribution of the number of expressed annotated and un-annotated miRNAs  
847 across tissues. (B) Expression of annotated and un-annotated miRNAs across their expressed  
848 tissues. (C) Number of expressed tissues for annotated and un-annotated miRNAs.

849 **Figure 11-** Support of annotated (A) and un-annotated (B) miRNAs using different histone marks  
850 and CTCF-DNA binding data.

851

852 **Tables**

**Table 1.** Summary of expressed transcripts/genes

Feature	Annotation <sup>1</sup>		
	Current project	Ensembl (Release 2021-03)	NCBI (Release 106)
Number of genes	35,150 (21,193)	27,607 (21,880)	35,143 (21,355)
Number of transcripts	171,985 (85,658)	43,984 (37,538)	83,195 (47,280)
Number of spliced transcripts	130,531	37,299	73,423
Number of transcripts per gene	4.9	1.5	2.3
Median number of 5' UTRs per gene	2	1	1
Median number of 3' UTRs per gene	1	1	1

<sup>1</sup>Numbers in parentheses indicate the number of protein-coding genes/transcripts.

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**Table 2.** Protein/peptide homology of transcripts with coding potential

Transcript biotype	Number of transcripts	Transcripts with protein/peptide homology to other species <sup>1</sup>
Protein-coding transcripts	85,658	73,268 (86%)
sncRNAs and lncRNAs that encode short peptides <sup>2</sup>	48,425	4,054 (8%)

<sup>1</sup>Number in parentheses indicates the percentage of each transcript biotype.

<sup>2</sup>Open reading frame of 9 to 43 amino acids

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**Table 3.** Sequence homology of non-coding transcripts

Transcript biotype	Number of transcripts	Transcripts with sequence homology to ncRNAs in other species <sup>1</sup>
Long non-coding RNAs	48,661	23,707 (49%)
Small non-coding RNAs	526	194 (37%)
Non-stop decay RNAs	4,359	1,551 (35%)
Nonsense-mediated decay RNAs	32,781	18,195 (55%)

<sup>1</sup>Number in parentheses indicates the percentage of each transcript biotype.

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**Table 4.** Sequence homology of different types of lncRNAs

lncRNA biotype	Number of transcripts	Transcripts with sequence homology to ncRNAs in other species <sup>1</sup>
antisense lncRNAs	29,987	13,793 (46%)
sense-intronic lncRNAs	1,694	1,029 (60%)
intragenic lncRNAs	5,569	2,314 (41%)
intergenic lncRNAs	11,841	5,820 (49%)

<sup>1</sup>Number in parentheses indicates the percentage of each transcript biotype.

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864

**Table 5.** Gene border extensions in current ARS-UCD1.2 genome annotations by *de novo* assembled transcriptome from short-read RNA-seq data

Annotation	Type of gene extension	Number of genes	Median extension (nucleotides)
Ensembl  (Release 2021-03)	5' extension only	1,848	128
	3' extension only	5,701	422
	Both ends extended	4,874	122, 5'  439, 3'
NCBI  (Release 106)	5' extension only	2,214	80
	3' extension only	5,496	126
	Both ends extended	3,613	66, 5'  210, 3'

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**Table 6.** Median number of reads mapped to the extended region of annotated genes<sup>1</sup>

Annotation	5' end extension	3' end extension	Both ends extension
Ensembl (release 2021-03)	92 (1.10)	220 (1.24)	1,766 (8.90)
NCBI (release 106)	72 (1.05)	95 (1.10)	2,009 (9.05)

<sup>1</sup>Numbers in parentheses indicate the median fold change in expression level resulting from gene extensions.

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**Table 7.** Comparison of different gene builds based on gene biotypes

Species	Gene build	Protein-coding genes	lncRNA genes	miRNA genes	Other types of small non-coding genes <sup>1</sup>	Pseudo-genes
Bovine	Ensembl	21,880	1,480	951	2,209	492
(ARS-UCD1.2)	(Release 2021-03)					
	NCBI	21,039	5,179	797	3,249	4,569
	(Release 106)					
	Current project <sup>2</sup>	21,193 (18,096)	10,789 (2,847)	2,007 (973)	139 (0)	3,029 (1,509)
Human	Ensembl	20,442	16,876	1,877	2,930	15,266
(GRCh38.104)	(release 2021-03)					

<sup>1</sup>Small nucleolar RNAs, small non-coding RNAs, small Cajal body specific RNAs, small conditional RNAs, and tRNAs

<sup>2</sup>Numbers in parentheses indicate the number of un-annotated RNAs in each biotype.

**Table 8.** Summary of error-corrected, FLNC Iso-Seq reads and their matched RNA-seq reads

Tissue	Error-corrected FLNC Iso-Seq reads <sup>1</sup>	Median error rate in error-corrected FLNC Iso-Seq reads	Normalized RNA-seq reads used for error correction <sup>2</sup>
Thalamus	664,900 (90%)	0.21%	32,452,612
Testes	711,821 (86%)	1.43%	31,939,024
Liver	1,064,146 (84%)	1.84%	13,657,156
Medulla	380,531 (86%)	0.43%	48,256,918
Subcutaneous fat	215,759 (93%)	0.45%	42,043,313
Cerebral cortex	440,797 (87%)	1.01%	21,285,864
Jejunum	604,436 (90%)	2.331%	34,457,447

<sup>1</sup> Number in parentheses indicates mapping rate (90% coverage and 95% identity).

<sup>2</sup> In silico normalized using `insilico_read_normalization.pl` from Trinity (version 2.6.6) with the following settings: `--max_cov 50 --max_pct_stdev 100 --single`

877 **Supplemental files**

878 **Supplemental file 1:** List of different datasets generated in the experiment.

879 **Supplemental file 2: Fig. S1** Distribution of the number of RNA-seq reads across tissues. **Fig. S2**

880 (A) Comparison of tissues based on number of transcript biotypes and (B) percentage of

881 transcript biotypes. (C) Comparison of transcript biotypes based on their number of expressed

882 tissues and (D) their expression level across expressed tissues. **Fig. S3** (A) Relation between the

883 number of input reads and the number of transcript biotypes (B) Comparison of expression

884 level between different transcript biotypes. **Fig. S4** Tissue similarities (A) and clustering (B)

885 based on the percentage of protein-coding transcripts shared between pairs of tissues. **Fig. S5**

886 Tissue similarities (A) and clustering (B) based on the percentage of non-coding transcripts

887 shared between pairs of tissues. **Fig. S6** Comparison of annotated and un-annotated transcripts

888 based on their expression (A) and number of expressed tissues (B). **Fig. S7** Comparison of

889 annotated and un-annotated protein-coding transcripts based on the length (A) and GC content

890 (B) of their 5' UTR, CDS, and 3' UTR. **Fig. S8** (A) Comparison of tissues based on number of gene

891 biotypes and (B) percentage of gene biotypes. **Fig. S9** Relation between the number of input

892 reads and the number of gene biotypes. **Fig. S10** Comparison of annotated and un-annotated

893 genes based on their expression (A) and number of expressed tissues (B). **Fig. S11** Functional

894 enrichment analysis of the top five percent of genes with the highest number of UTRs. **Fig. S12**

895 Similarity of tissues based on the number of non-coding genes in their fetal samples that

896 switched to protein-coding genes with only coding transcripts in their adult samples. **Fig. S13**

897 (A) Distribution of genes that transcribed PATs, based on their number of expressed tissues,



898 percentage of genes' transcripts that are PATs and percentage of genes' expressed tissues in  
899 which PATs were transcribed. (B) Comparison of genes that transcribed PATs with other gene  
900 biotypes. **Fig. S14** (A) Homology analysis of protein-coding genes. (B) Homology analysis of non-  
901 coding genes. (C) Detection of orphan genes based on homology classification of cattle-specific  
902 protein-coding genes and non-coding genes. **Fig. S15** Comparison of the expression level of  
903 homologous and orphan genes across (A) and within (B) their expressed tissues. (C)  
904 Comparison of homologous and orphan genes based on the number of expressed tissues. **Fig.**  
905 **S16** Comparison of different gene biotypes based on the expression (A) and the number of  
906 expressed tissues (B). **Fig. S17** Comparison of different pseudogene-derived lncRNAs and non-  
907 pseudogene derived lncRNAs based on the expression level (A) and the number of expressed  
908 tissues (B). **Fig. S18** Tissue similarities (A) and clustering (B) based on the percentage of protein-  
909 coding genes shared between pairs of tissues. **Fig. S19** Tissue similarities (A) and clustering (B)  
910 based on the percentage of non-coding genes shared between pairs of tissues. **Fig. S20** (A)  
911 Different types of alternative splicing events. (B) Comparison of bovine genome builds based on  
912 the number of transcripts that showed any type of alternative splicing (AS) events. **Fig. S21**  
913 Comparison of tissues based on the number (A) and the percentage (B) of transcripts that  
914 showed different types of alternative splicing events. Comparison of tissues based on the  
915 number (C) and the percentage (D) of alternative splicing events. **Fig. S22** (A) Comparison of  
916 tissues based on the percentage of transcripts that showed any type of alternative splicing  
917 events, spliced transcripts from single-transcript genes, and unspliced transcripts and (B) the  
918 relation between the number of input reads and the number of these transcripts across tissues.  
919 **Fig. S23** Comparison of transcripts that showed different types of alternative splicing events

920 based on (A) the expression level in the expressed tissues and (B) the number of expressed  
921 tissues. **Fig. S24** Transcript biotype switching due to alternative splicing events. **Fig. S25**  
922 Comparison of tissues based on the number of alternative splicing events per alternatively  
923 spliced gene. **Fig. S26** (A) Distribution of the number of alternative splicing events per  
924 alternatively spliced gene. The 5% quantile is shown using a dashed red line. (B) Functional  
925 enrichment analysis of the top five percent of genes with the highest number of alternative  
926 splicing events. **Fig. S27** Comparison of the alternative splicing rate between adult and fetal  
927 tissues. **Fig. S28** (A) Distribution of gene's number of expressed tissues. Tissue-specific gene  
928 biotypes are shown in the pie chart. (B) Distribution of transcript's number of expressed tissues.  
929 Tissue-specific transcript biotypes are shown in the pie chart. (C) Comparison of tissues based  
930 on the number of tissue-specific genes and transcripts. (D) Comparison of the expression level  
931 of tissue-specific genes and transcripts versus their non-tissue-specific counterparts. **Fig. S29**  
932 Relationship between tissue specificity and alternative splicing events. **Fig. S30** Relationship  
933 between tissue specificity index and the number of multi-tissue expressed genes (A) and  
934 transcripts (B). Distribution of tissue specificity indexes in multi-tissue expressed genes (C) and  
935 transcripts (D). The 5% quantile is shown using dashed red lines. (E) Functional enrichment  
936 analysis of the top five percent of multi-tissue expressed genes with the highest tissue  
937 specificity indexes. **Fig. S31** Distribution of QTLs located outside gene borders in relation to the  
938 closest expressed gene. **Fig. S32** (A) Distribution of correlation coefficients between *SPACA5*  
939 gene expression and pituitary expressed genes closest to "percentage of normal sperm" QTLs.  
940 Dashed lines show the minimum significant positive and negative correlation ( $p$ -value  $< 0.05$ ).  
941 (B) Expression atlas of *SPACA5* gene in human tissues from The Human Protein Atlas [90]. **Fig.**

942 **S33** (A) Correlation between pituitary genes with signal peptides that were close to the  
943 “percentage of normal sperm” QTL and testis expressed genes closest to this trait’s QTL  
944 (reference correlations). (B) Distribution of p-values resulting from right-sided t-test between  
945 reference correlation coefficients and correlation coefficients derived from random chance (see  
946 methods for details). **Fig. S34** Tissue similarities (A) and clustering (B) based on the percentage  
947 of miRNAs shared between pairs of tissues. **Fig. S35** Clustering of tissues based on protein-  
948 coding genes (A), protein-coding transcripts (B), non-coding genes (C), non-coding transcripts  
949 (D), and miRNAs (E). (F) Comparison of tissue dendrograms based on the correlation between  
950 their Cophenetic distances. **Fig. S36** (A) Distribution of the number of expressed tissues for  
951 annotated and un-annotated miRNAs. Classification of miRNAs as annotated, or un-annotated  
952 is presented in the pie chart. (B) Comparison of tissues based on their number of tissue-specific  
953 miRNAs. (C) Expression of annotated and un-annotated miRNAs in their expressed tissues. (D)  
954 Distribution of multi-tissue expressed miRNAs’ tissue specificity indexes. (E) Relationship  
955 between tissue specificity index and number of expressed tissues in multi-tissue expressed  
956 miRNAs. Dots have been color coded based on their density. **Fig. S37** Distribution of the  
957 number of expressed genes (A), transcripts (B), and miRNAs (C) across tissues. **Fig. S38**  
958 Distribution of the number of annotated and un-annotated genes (A), transcripts (B), and  
959 miRNAs (C) across tissues. **Fig. S39** Overview of the bioinformatics steps used in this study. **Fig.**  
960 **S40** Graphical representation of the method used to construct the tissue similarity network.

961 **Supplemental file 3:** Summary of RNA-seq and miRNA-seq reads.

962 **Supplemental file 4:** Detailed description of the number of transcripts, genes, and miRNAs  
963 expressed in each tissue.

964 **Supplemental file 5:** List of transcripts and genes expressed in each tissue and their expression  
965 values (RPKM). Individual tissue files are labeled as: Supplemental\_file5\_<TISSUE  
966 NAME>\_<Genes/Transcripts>.tsv

967 **Supplemental file 6:** Transcript biotype enrichment analysis in adult and fetal tissues.

968 **Supplemental file 7:** Functional enrichment analysis of the top five percent of genes with the  
969 highest number of UTRs.

970 **Additional file 8:** Functional enrichment analysis of genes that remained bifunctional in all their  
971 expressed tissues.

972 **Additional file 9:** Functional enrichment analysis of non-coding genes in fetal tissues that were  
973 switched to protein coding with only coding transcripts in their matched adult tissue.

974 **Additional file 10:** Functional enrichment analysis of protein-coding genes that transcribed  
975 PATs as their main transcripts (PATs comprised >50% of their transcripts) in all their expressed  
976 tissues.

977 **Supplemental file 11:** Gene biotype enrichment analysis in adult and fetal tissues.

978 **Supplemental file 12:** Functional enrichment analysis of the top five percent of genes with the  
979 highest number of alternative splicing events.

980 **Supplemental file 13:** List of tissue-specific genes and transcripts.

981 **Supplemental file 14:** Genes and transcripts tissue specificity indexes. Individual tissue files are  
982 labeled as: Supplemental\_file14\_<Genes/Transcripts>.tsv

983 **Supplemental file 15:** Functional enrichment analysis of the top five percent of multi-tissue  
984 expressed genes with the highest tissue specificity indexes.

985 **Supplemental file 16:** List of QTL's closest expressed genes in each tissue. Individual tissue files  
986 are labeled as: Supplemental\_file16\_<TISSUE NAME>.tsv

987 **Supplemental file 17:** Trait enrichment analysis of testis-specific genes.

988 **Supplemental file 18:** Pituitary expressed genes closest to “percentage of normal sperm” QTLs  
989 that showed positive significant correlation with SPACA5 gene in testis.

990 **Supplemental file 19:** List of expressed genes closest to “percentage of normal sperm” QTLs  
991 that were involved in testis-pituitary tissue axis and their functional enrichment analysis results.

992 **Supplemental file 20:** List of genes expressed closest to “percentage of normal sperm” QTLs  
993 that were involved in pituitary-testis tissue axis and their functional enrichment analysis results.

994 **Supplemental file 21:** Similarity of traits based on the integration of the assembled bovine  
995 transcriptome with publicly available QTLs.

996 **Supplemental file 22:** List of miRNAs expressed in each tissue and their expression values.  
997 Individual tissue files are labeled as: Supplemental\_file22\_<TISSUE NAME>.tsv

998 **Supplemental file 23:** Tissue sample collection and sequencing library preparation methods

999 **Supplemental file 24:** List of independent omics datasets used in the experiment.

## 1000 **Abbreviations**

1001 A3Es: Alternative 3' splice site Exons; A5Es: Alternative 5' splice site Exons; AFEs: Alternative  
1002 First Exon; ALEs: Alternative Last Exon; AS: Alternative Splicing; ATAC-seq: Assay for  
1003 Transposase-Accessible Chromatin using sequencing; bp: base pair; BP: Biological Process; CDS:  
1004 coding sequence; ChIP-seq: Chromatin Immunoprecipitation Sequencing; CPM: Counts Per  
1005 Million; CTCF: CCCTC-binding factor; DMEM: Dulbecco's Modified Eagle Medium; FLNC: Full-  
1006 Length, Non-Chimeric; GO: Gene Ontology; GOA: Gene Ontology Annotation database; GWAS:  
1007 Genome-Wide Association Studies; H3K27ac: N-terminal acetylation of lysine 27 on histone H3;  
1008 H3K4me1: tri-methylation of lysine 4 on histone H1; H3K4me3: tri-methylation of lysine 4 on  
1009 histone H3; IACUC: Institutional Animal Care and Use Committee; LD: Longissimus Dorsi;  
1010 lncRNAs: long non-coding RNAs; miRNA: microRNAs; MXEs: Mutually Exclusive Exons; NCBI:  
1011 National Center for Biotechnology Information; ncRNAs: non-coding RNAs; NMD: Nonsense-  
1012 Mediated Decay; NSD: Non-Stop Decay; ONT-seq: Oxford Nanopore Technologies sequencing;  
1013 ORFs: Open Reading Frames; PacBio Iso-Seq: Pacific Biosciences single-molecule long-read  
1014 isoform sequencing; PAT: Potentially Aberrant Transcript; poly(A): Polyadenylation; PTBP1:  
1015 polypyrimidine tract binding protein 1; QTL: Quantitative Trait Loci; RAMPAGE: RNA Annotation  
1016 and Mapping of Promoters for the Analysis of Gene Expression; Ribo-seq: Ribosome  
1017 footprinting followed by Sequencing; RIEs: Retained Intron Exons; RNA-seq: Illumina high-  
1018 throughput RNA sequencing; RPKM: Reads Per Kilobase of Transcript per Million reads mapped;  
1019 RPM: Reads Per Million; SEs: Skipped Exons; sncRNAs: small non-coding RNAs; SNP: Single  
1020 Nucleotide Polymorphism; tpg: transcripts per annotated gene; TSI: Tissue Specificity Index;  
1021 TSS: Transcript Start Sites; TTS: Transcript Terminal Sites; UCD: University of California, Davis;

1022 USEs: Unique Splice Site Exons; UTR: untranslated region; WTTs-seq: Whole Transcriptome  
1023 Termini Site Sequencing.

#### 1024 **Data availability**

1025 RNA-seq and miRNA-seq, ATAC-seq, and WTTs-seq datasets generated in this study are  
1026 submitted to the ArrayExpress database (<https://www.ebi.ac.uk/biostudies/arrayexpress>)  
1027 under accession numbers E-MTAB-11699, E-MTAB-11815, and E-MTAB-12052, respectively. The  
1028 constructed bovine trait similarity network is publicly available through the Animal Genome  
1029 database (<https://www.animalgenome.org/host/reecylab/a>). The constructed cattle  
1030 transcriptome and related sequences are publicly available in the Open Science Framework  
1031 database ([https://osf.io/jze72/?view\\_only=d2dd1badf37e4bafae1e12731a0cc40d](https://osf.io/jze72/?view_only=d2dd1badf37e4bafae1e12731a0cc40d)).  
1032 Bioinformatics work-flow and custom codes used are available at  
1033 <https://github.com/hamidbeiki/Cattle-Genome>. In addition, `bioinformatics_workflow.sh`  
1034 contains all bioinformatics work-flow used in this project.

#### 1035 **Ethics approval and consent to participate**

1036 Procedures for tissue collection followed the Animal Care and Use protocol (#18464) approved  
1037 by the Institutional Animal Care and Use Committee (IACUC), University of California, Davis  
1038 (UCD).

#### 1039 **Consent for publication**

1040 Not applicable

#### 1041 **Competing interests**

1042 The authors declare no competing interests.

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### 1050 **Authors' contributions**

1051 H.B., B.M.M., H.J., H.Z., M.R., P.J.R., S.M., T.P.L.S., W.L., Z.J., and J.M.R. conceived and designed  
1052 the project; C.K., W.M., and W.L. generated RNA-seq and miRNA-seq data; D.K., G.B., J.T., and  
1053 K.D. participated in tissue collection; R.H and H.J prepared cells; J.J.M., X.Z., X.H., and Z.J.  
1054 generated W.T.T.S-seq data, X.X., P.J.R. and H.J generated ChIP-seq data; M.R.J. generated  
1055 ATAC-seq data; T.P.L.S. generated PacBio Iso-seq data; G.R. and S.C. conducted sequencing of  
1056 RNA-seq, miRNA-seq, ChIP-seq, and ATAC-seq data; H.B. conducted bioinformatics data  
1057 analysis and drafted the manuscript, which was edited by C.A.P., B.M.M., H.J., H.Z., J.E.K., M.R.,  
1058 P.J.R., S.M., T.P.L.S., W.L., Z.J. and J.M.R.; Z.H. created the web-based database for the trait  
1059 similarity network; all authors read and approved the final manuscript.

### 1060 **Endnotes**



1061 Mention of trade names or commercial products in this publication is solely for the purpose of  
1062 providing specific information and does not imply recommendation or endorsement by the U.S.  
1063 Department of Agriculture. USDA is an equal opportunity provider and employer.

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1066

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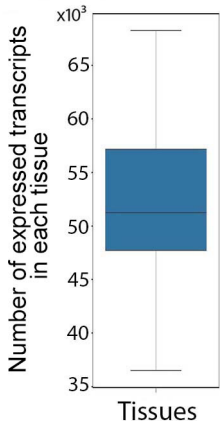
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1323

**A** Figure 1



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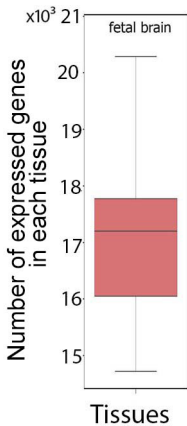




Figure 2

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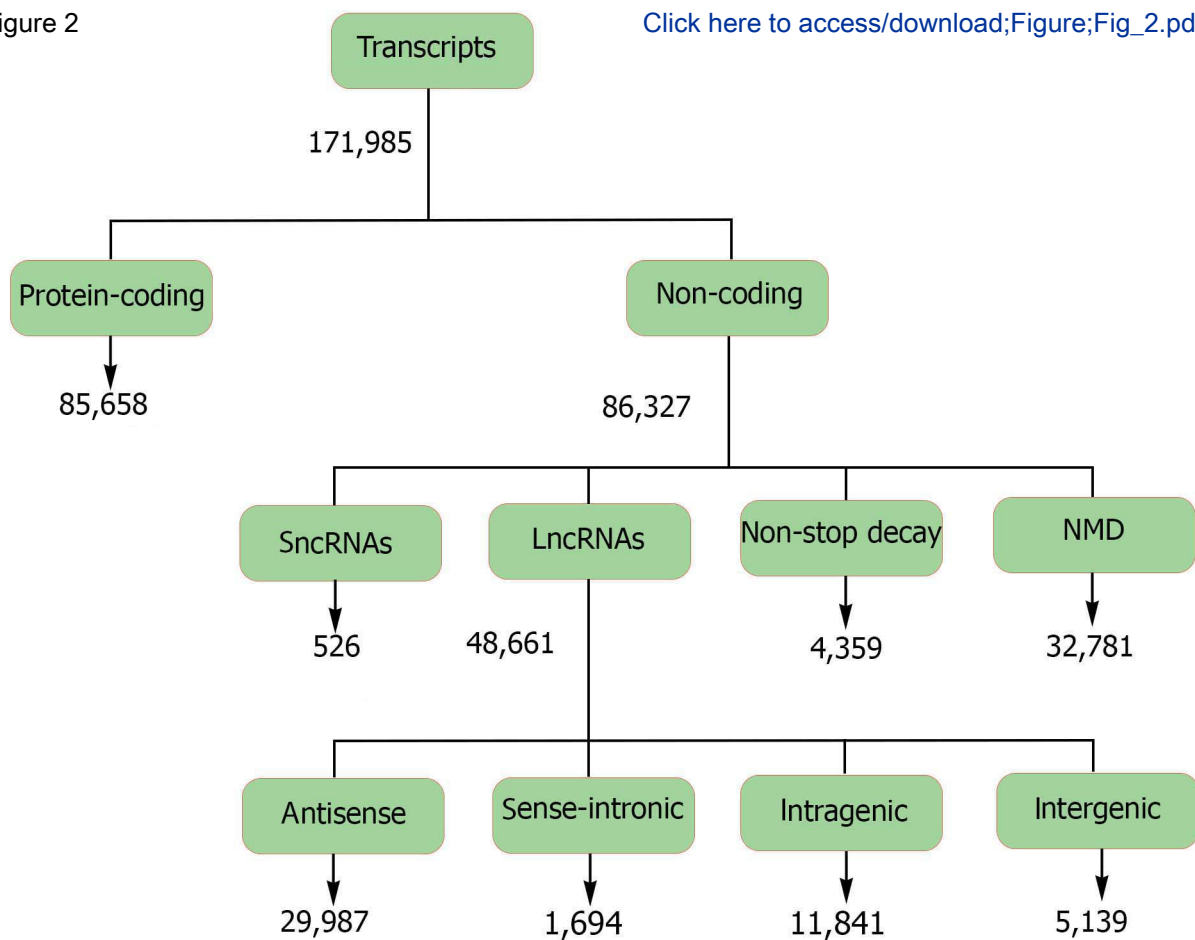


Figure 3

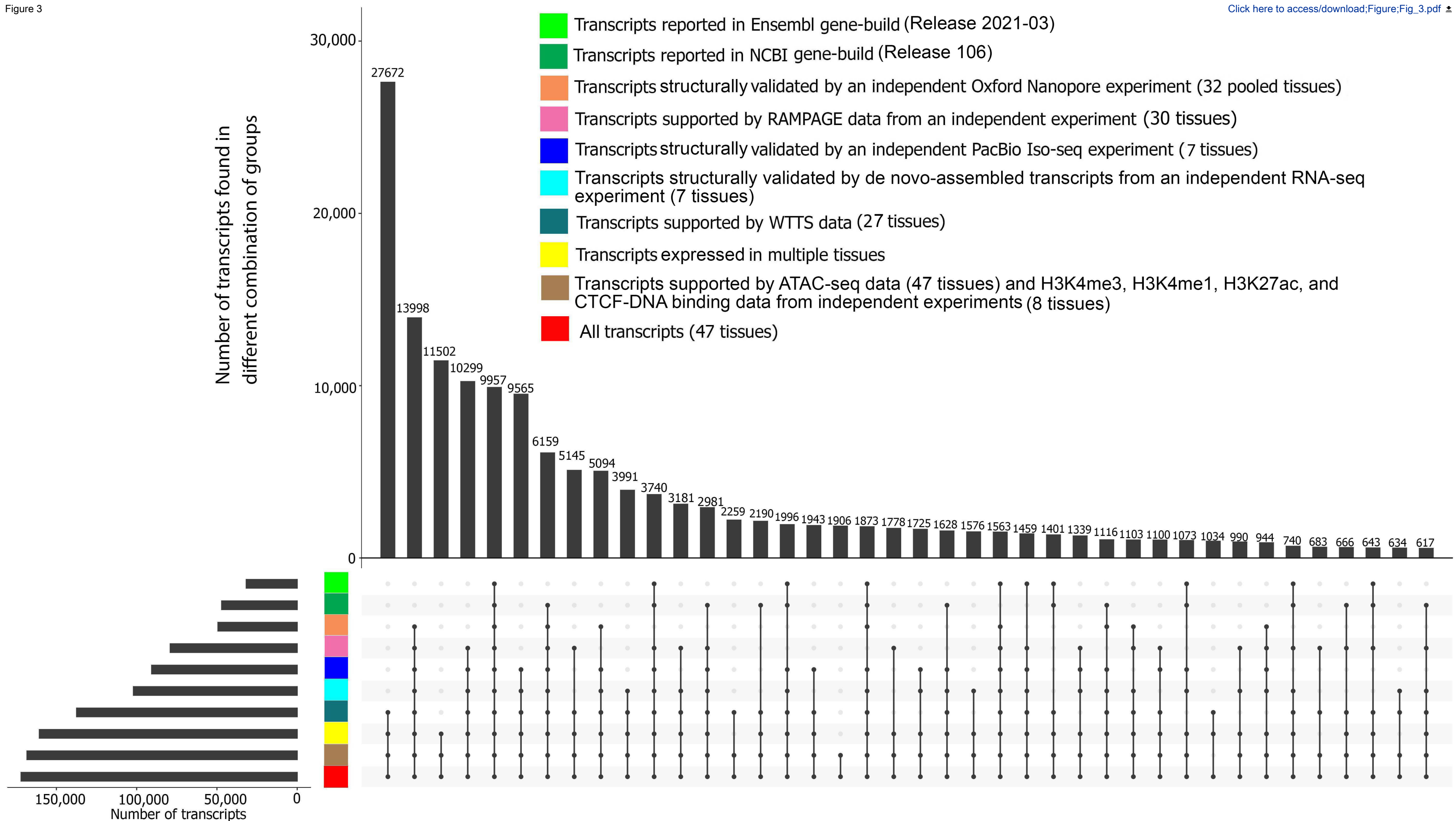
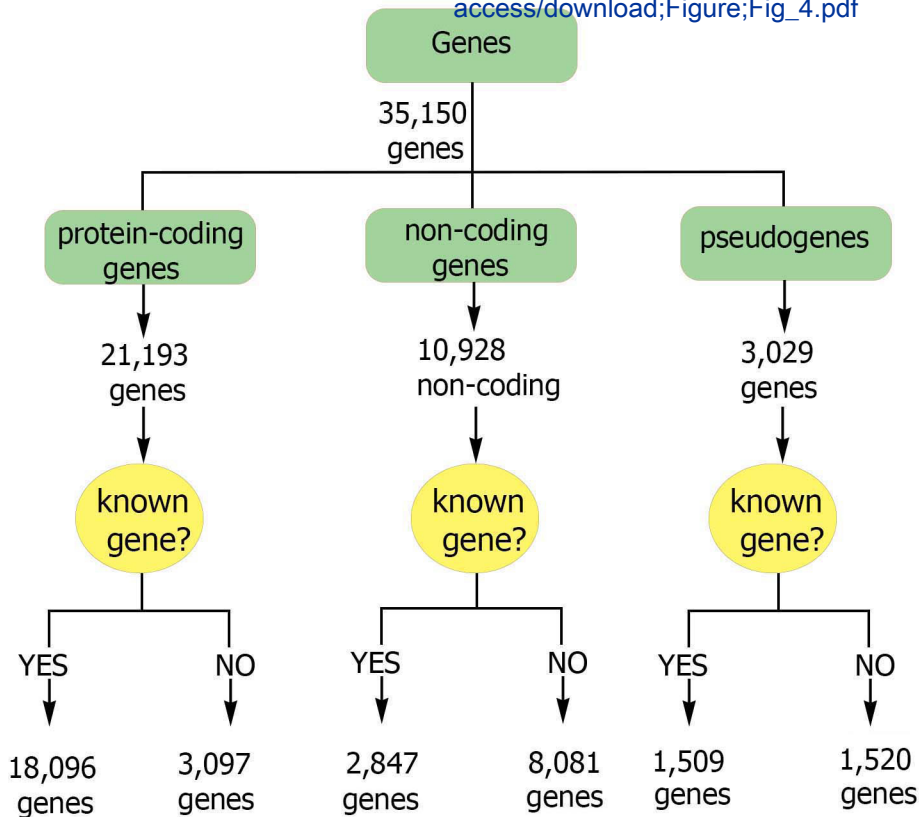
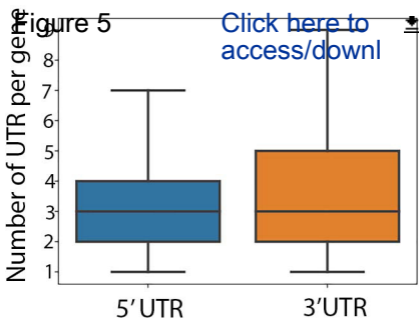
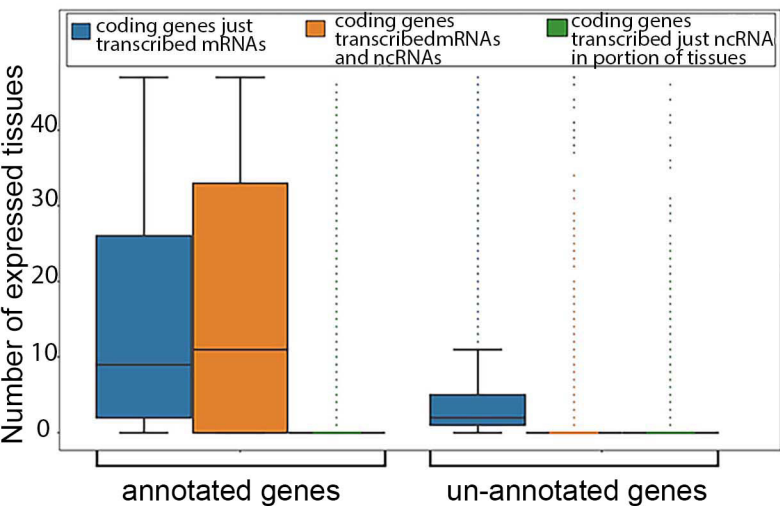


Figure 4

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**Figure 6****B**

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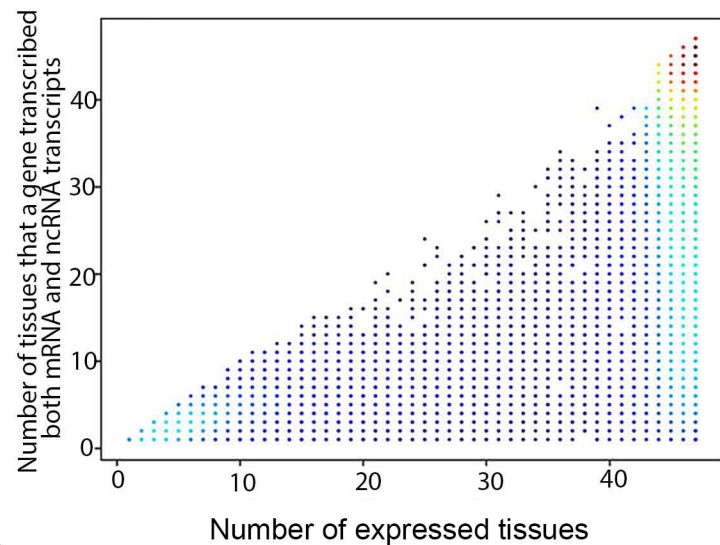
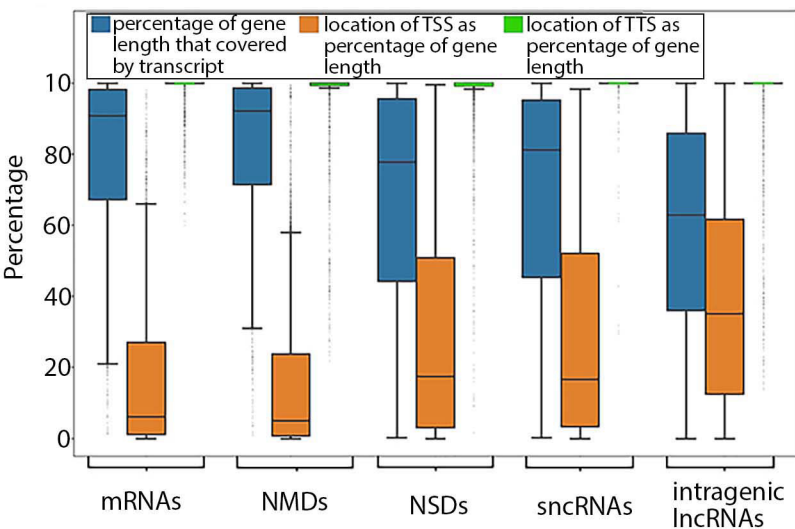
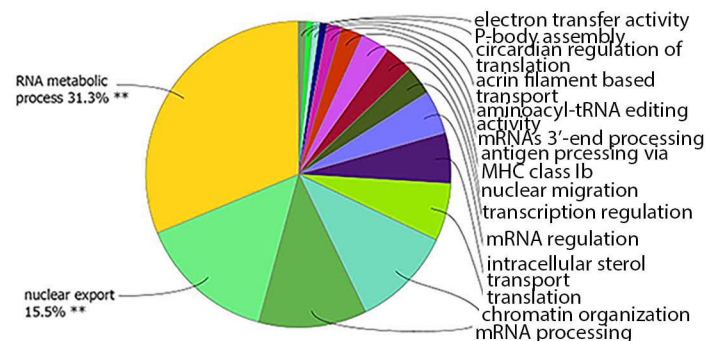
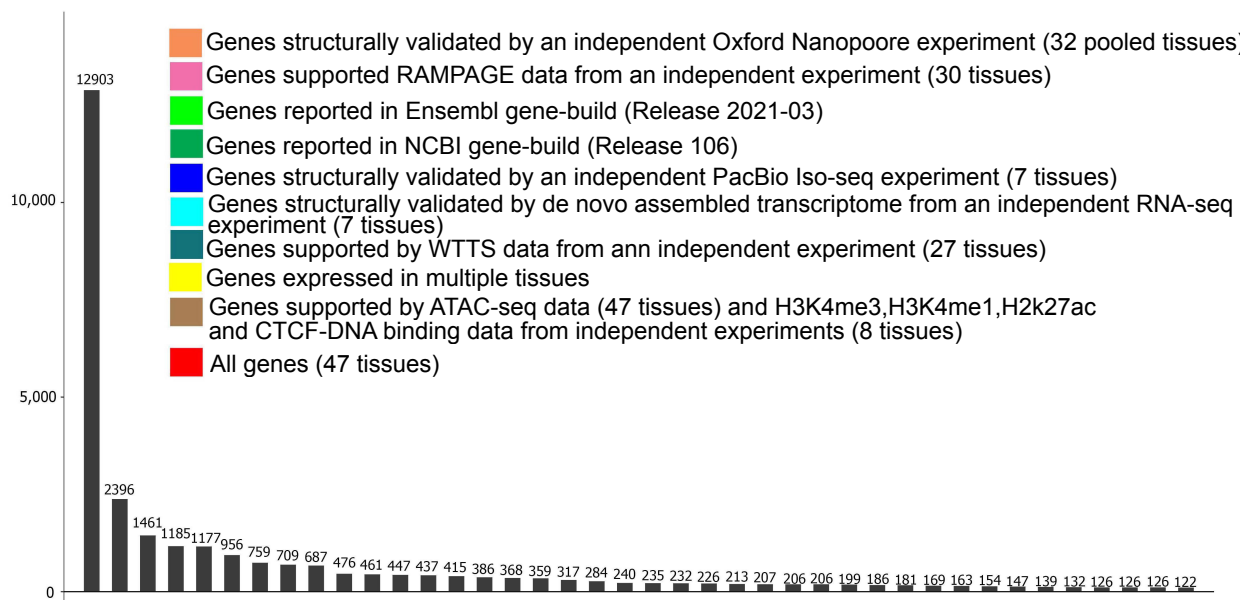
**C****D**

Figure 7

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Number of genes in different combination of groups



- Genes structurally validated by an independent Oxford Nanopore experiment (32 pooled tissues)
- Genes supported RAMPAGE data from an independent experiment (30 tissues)
- Genes reported in Ensembl gene-build (Release 2021-03)
- Genes reported in NCBI gene-build (Release 106)
- Genes structurally validated by an independent PacBio Iso-seq experiment (7 tissues)
- Genes structurally validated by de novo assembled transcriptome from an independent RNA-seq experiment (7 tissues)
- Genes supported by WTTS data from an independent experiment (27 tissues)
- Genes expressed in multiple tissues
- Genes supported by ATAC-seq data (47 tissues) and H3K4me3, H3K4me1, H2k27ac and CTCF-DNA binding data from independent experiments (8 tissues)
- All genes (47 tissues)

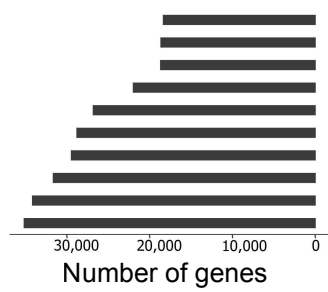


Figure 8

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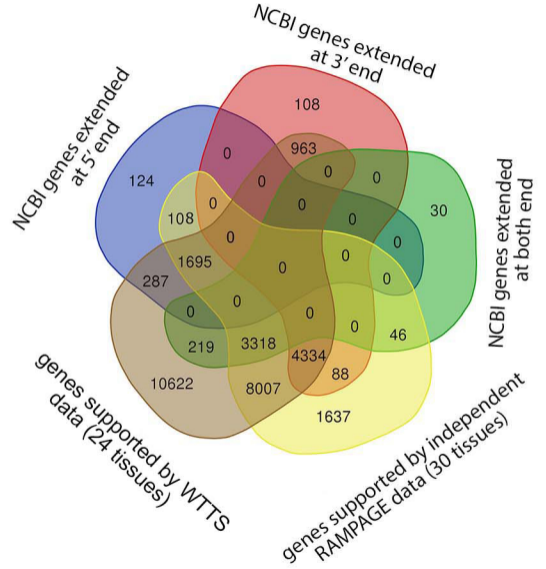
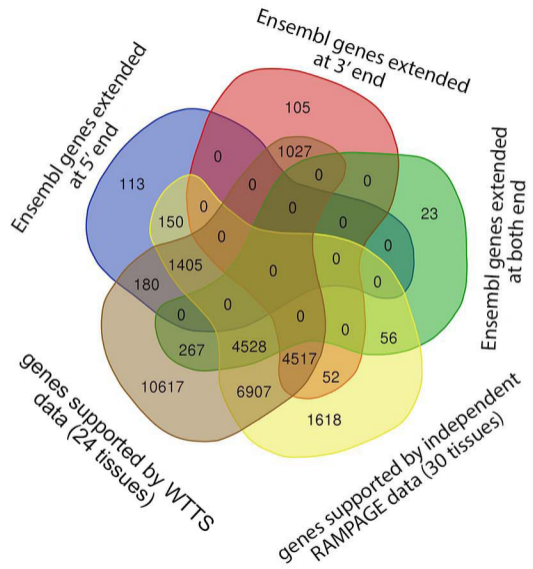
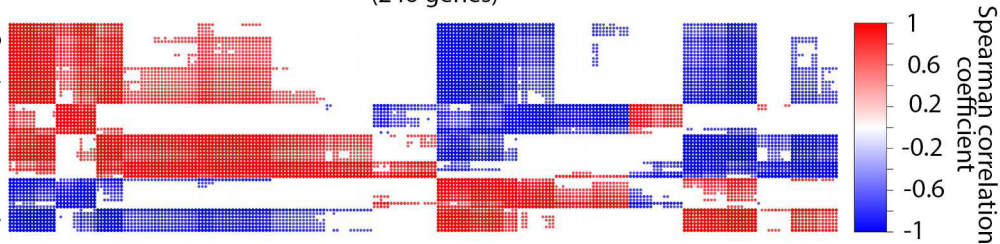


Figure 9

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Pituitary genes that are close to "percentage of normal sperm" QTLs  
(246 genes)

Testis genes encoded  
protein with a signal  
peptide that are close  
to "percentage of normal  
sperm" QTLs (62 genes)



B

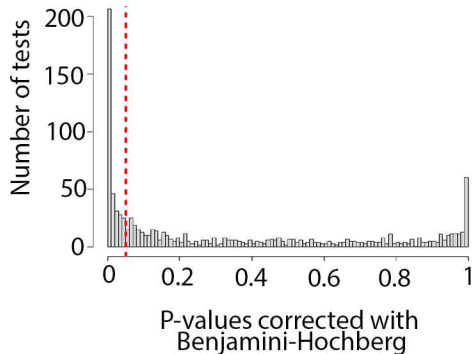


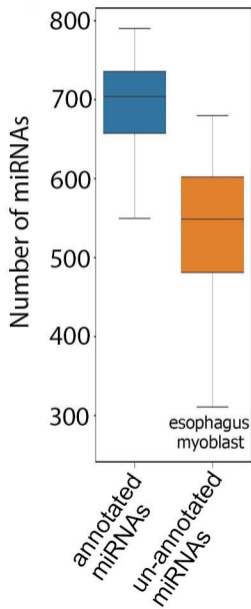


Figure 10

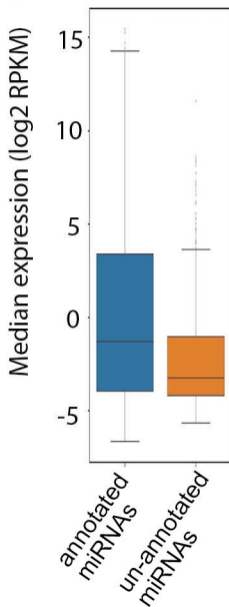
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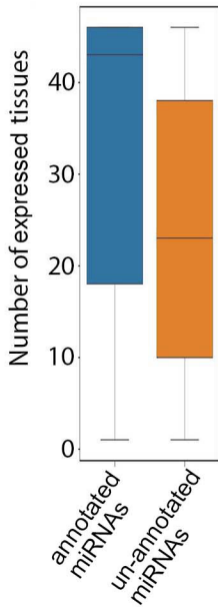
**A**

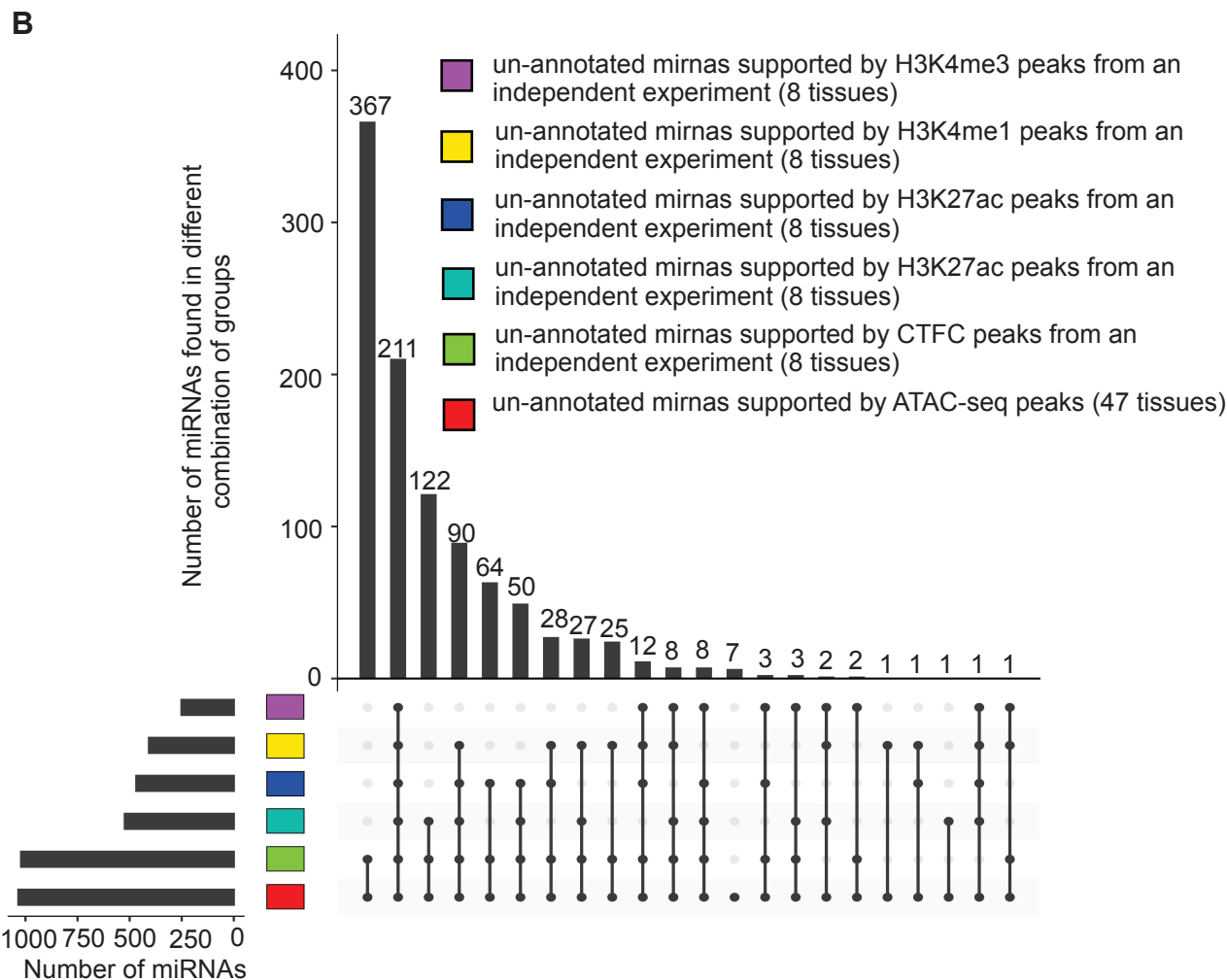
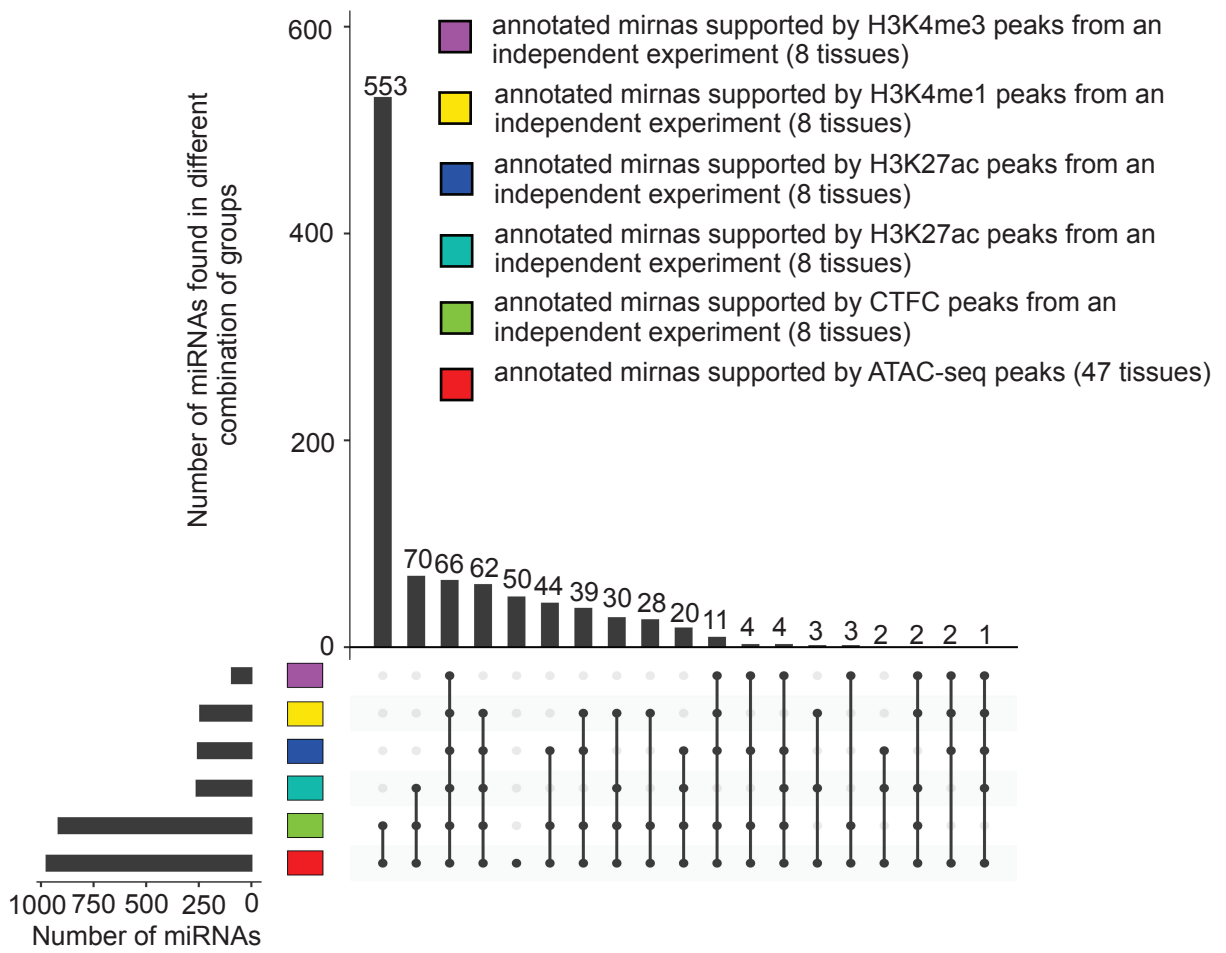


**B**



**C**

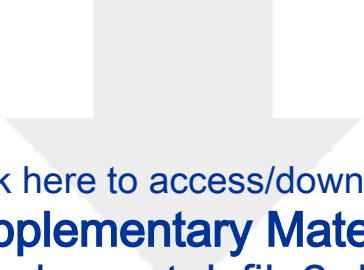




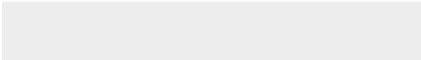



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Dear Editor

Manuscript number: GIGA-D-23-00037

We are thankful to the reviewers for their thorough review. We have revised the present research manuscript in the light of their useful suggestions and comments. We hope this revision has improved the manuscript to a level of their satisfaction. Point by point answers to their specific comments are as follows. Please notice that that the line numbers were changed after revision. However, any changes were highlighted with red color in the revised version. With the exception of text that was deleted.

### Reviewer#1

**Comment 1:** Maybe a flow chart including samples (their number), methods, etc. will be helpful for authors to understand of the outline of this study when it supplied so much information. Besides, subheadings for the Results part needs to be detailed to supply a clear aim or result, for example, "Transcript level analyses".

**Response:** Lines 582 to 583 the overview of the bioinformatics steps used in this study has been provided. Lines 103 and 187, the "Transcript level analysis" and "Gene level analysis" have been changed to "Transcript-based analysis" and "Gene-based analysis" to provide more clear title for the subsections.

**Comment 2:** Predicted un-annotated genes and transcripts were highly supported by independent Pacific Biosciences single molecule long-read isoform sequencing (PacBio Iso-Seq), Oxford Nanopore Technologies sequencing (ONT-seq), Illumina high-throughput RNA sequencing (RNA-seq), Whole Transcriptome Termini Site Sequencing (WTTS-seq), RNA Annotation and Mapping of Promoters for the Analysis of Gene Expression (RAMPAGE), chromatin immunoprecipitation sequencing (ChIP-seq), and Assay for Transposase-Accessible Chromatin using sequencing ATAC-seq) data.

How did this validation applied using those different datasets? Which one was treated as standard, or were they validated mutually by overlapping? Detail information is needed to supply to help others to refer this study when they compare with their own datasets. Standard workflow will help the cattle study to go faster, and this will be a very important contribution.

**Response:** Lines 646 to 657, the detailed description of the comparison of transcript structures across dataset has been provided.

**Comment 3:** Testis showed the highest number of expressed genes with observed transcripts compared to other tissues. Fetal brain and fetal muscle tissues showed the highest number and percentage of non-coding genes compared to that observed in other tissues.

When evaluated the gene/transcript number for different tissues, were the numbers corrected by the sequencing depth/the sample number of different tissues? How to define the testis including the highest number of expressed genes? Is there any potential interesting biological mechanism for this phenomenon?

**Response:** Lines 111-115, and 628-629, the quantified gene, transcript counts were normalized for the sequencing depth using reads per kilobase of transcript per Million reads mapped (RPKM) method.

Testis showed the highest number of expressed genes compared to other tissues (Supplemental file 2: Fig. S8). In addition, the testis stands out, compared to other tissues, for the high number of tissue-specific genes and transcripts (Supplemental file 2: Fig. S28C, Supplemental file 13). The same results have been observed in human [1-4]. Although the reason behind these phenomena is largely remained unknown, it can be referred to the complex anatomical and functional features of testis [4].

## References

1. Djureinovic D, Fagerberg L, Hallstrom B, Danielsson A, Lindskog C, Uhlen M, et al. The human testis-specific proteome defined by transcriptomics and antibody-based profiling. *Mol Hum Reprod.* 2014;20 6:476-88. doi:10.1093/molehr/gau018.
2. Fagerberg L, Hallstrom BM, Oksvold P, Kampf C, Djureinovic D, Odeberg J, et al. Analysis of the human tissue-specific expression by genome-wide integration of transcriptomics and antibody-based proteomics. *Mol Cell Proteomics.* 2014;13 2:397-406. doi:10.1074/mcp.M113.035600.
3. Uhlen M, Fagerberg L, Hallstrom BM, Lindskog C, Oksvold P, Mardinoglu A, et al. Proteomics. Tissue-based map of the human proteome. *Science.* 2015;347 6220:1260419. doi:10.1126/science.1260419.
4. Pineau C, Hikmet F, Zhang C, Oksvold P, Chen S, Fagerberg L, et al. Cell Type-Specific Expression of Testis Elevated Genes Based on Transcriptomics and Antibody-Based Proteomics. *J Proteome Res.* 2019;18 12:4215-30. doi:10.1021/acs.jproteome.9b00351.

## Reviewer#2

**Comment 1:** My main concern is regarding the way that the results are presented and discussed. Despite the authors presenting very interesting results, the manuscript is very difficult to follow. In addition to a very long manuscript, which could be understandable due to the amount of analysis and results, the text seems to be extremely repetitive and basically descriptive. The results section, which has almost 20 pages, is composed of a series of sub-sections that are mainly descriptive statistics of the data. This kind of information could be summarized in Tables/Figures and the main results presented in the text. I suggest the authors perform a deep review in the Results section in order to provide a reduced version with the most relevant results, which will be further discussed. Additionally, the same information is

presented in several parts of the manuscript. For example, the tissue-specific genes and transcripts are mentioned in multiple parts of the results section. In my opinion, the main objective of the authors "to facilitate the functional genomics of cattle" relies much more on other results rather than on the description of a number of transcripts, expressed genes, etc. For example, a deeper analysis of the alternative splicing across tissues would result in much more interesting results from the functional point-of-view. Additionally, the authors could focus on the functionality of the transcript with specific expression signatures (in a cluster of tissues, for example). The extensive description of summary statistics reduces substantially the impact and novelty of the results.

**Response:** The redundant summary statistics and unnecessary results were removed throughout the manuscript. The detailed description of different alternative splicing events was moved to the method section, to make the manuscript shorter (lines 734-750). The redundant tissue-specific transcript result was removed as it caused confusion (lines 103-105). Tissue sample collection and sequencing library preparation methods were moved to the Supplemental file 23, to make the manuscript shorter (lines 581-582)

The functionality of transcripts/genes were discussed throughout the manuscript (lines 222-224, 235-238, 244-248, 260-262, 345-347, 371-374, 396-400, and 519-533). We provided an initial publication from which additional publications will arise. We fully acknowledge that there are additional analyses that can be performed based on this data, however it is beyond the scope of this publication.

**Comment 2:** The material and methods section should be improved. I understand that due to the length of the manuscript, the authors decided to not show some details regarding the analysis and only cite the original manuscript where the analyses were performed. However, the authors should present the most relevant points, arguments, and decisions from each methodology. A reduction in other parts of the manuscript will allow the authors to improve this section as well.

**Response:** Lines 641-645, and 700-705, a brief description of the independent Oxford Nanopore and ChIP seq experiments that their resulted data were used in this study, has been added to the manuscript to improve the section.

**Comment 3:** The Discussion section is pretty much an overview of the results section. I believe that because the authors choose to focus mainly on the description of the number of transcripts, isoforms, genes, etc. providing discussion based on functionality became a difficult task. Here, the authors should discuss how the results help to improve the functional annotation in the cattle genome. In general, the discussion is generic and don't cover specific results obtained in the analysis. For example, which is the functional profile of the genes with specific alternative splicing in a given tissue or group of tissues? This is interesting from the functional perspective. The results of the QTL-transcriptome associations should be discussed more in detail, providing more information regarding these associations and the specific patterns of association regarding the tissues and isoforms. However, it is very important to

highlight the limitation of this approach, such as the limitations related to the database, the original association studies, breed-specific associations, etc.

**Response:** In the discussion section, we explained how our effort improved the current annotation of cattle genome both in quantity, i.e., number of novel genes/transcripts/miRNAs (lines 437-448), and quality, i.e., UTRs and regulatory elements (lines 449-457), bifunctional genes (lines 458-473), known gene border extensions (lines 497-501), through comparison our assembled transcriptome with current genome annotations or greatly annotated human genome. We latter discussed our finding on (1) pseudogene-derived lncRNAs and their role in gene regulation (lines 492-496), (2) similarity of alternative splicing events in cattle and other vertebrates (lines 506-509), (2) change of the alternative splicing between fetal and adult tissues and how this finding supported by other experiments in human genome (lines 509-511), (3) integration of our assembled transcriptome with previously published QTL/gene association data and how this novel approach can be used to identify tissue-tissue communication mechanisms (lines 512-541), and study trait similarity network (lines 542-551). The limitation of this approach was presented in lines 558-562.

The functional enrichment analysis of the top five percent of genes with the highest number of alternative-splicing events was presented in lines 344-347 It should be noted that due to the genome-wide scope of this experiment, and the number of studied tissues, there are so many contests that could be performed, and addressing all of them would make the manuscript extremely long, which constricts the reviewer's first comment. While we fully understand the review comment, we will not be able to provide all possible evidence.

**Comment 4:** Finally, I would suggest the authors remove multi-omics from the title. The study focuses on a multi-platform and multi-technique approach to evaluate transcriptomics. The closest analysis from other omics was the integration of ATAC-Seq and Chip-Seq data. However, the main results are focused on a single omics, transcriptomics.

**Response:** The manuscript title was changed to “Utilization of functional genomics data to identify relationships between phenotypic traits in cattle”.

**Comment 5:** The abstract should be substantially improved. There are few explanations about the scientific question and hypothesis of the study. Additionally, the authors don't provide basic information regarding the dataset used in the study. Which were tissues analyzed? How many animals? The conclusions are vague and don't provide a perspective of the results.

**Response:** The nature of this experiment is different than a traditional treatment by treatment experiment in combination of limitation of the length of the abstract is not possible to state all of the hypothesis that been tested.

**Comment 6:** Lines 51-53: This sentence is not connected with the previous one. Please, inform us how functional elements may help to fill the mentioned gap.

**Response:** Lines 61-63, a new sentence was added to the paragraph to fill the gap.

**Comment 7:** Line 56: Reference 2, Does this reference really reach this conclusion?

**Response:** Lines 66-68, the citation was changed as it caused confusion.

**Comment 8:** Line 58: Reference 3, The reference regarding this topic is quite old. Please, provide an updated one since the topic of the sentence passed through an intense development and increase in the number of publications in the last decade.

**Response:** Line 70, the citation was updated.

**Comment 9:** The last paragraph of the introduction presents a summary of the results obtained. The authors could use this part of the introduction to clearly state the objectives of the study.

**Response:** Lines 83-89, the paragraph was rewritten to reflect the study objectives.

**Comment 10:** Line 85: The word "diversity" is repeated in the sentence.

**Response:** Lines 91, the redundant word was removed.

**Comment 11: Line 91:** Where is the description of all tissues?

**Response:** Line 91-93, the list of tissues was provided in Supplemental file 1.

**Comment 12:** Line 103-105: How? It is not clear how these 20,010 transcripts were actually expressed in multiple tissues.

**Response:** Lines 109-115, reliance solely on assembled transcripts in a given tissue to predict a tissue transcript atlas may overestimate tissue specificity due to a high false-negative rate for transcript detection. To solve this problem of over-prediction of tissue specificity, we marked a transcript as "expressed" in a given tissue only if (1) it had been assembled from RNA-seq data in that tissue; or (2) its expression and all of its splice junctions has been quantified using RNA-seq reads in the tissue of interest with an expression level more than 1 reads per kilobase of transcript per Million reads mapped (RPKM)

**Comment 13:** Line 156: "Significantly higher than that was", please, review this sentence.

**Response:** Line 116-146, the sentence was corrected as it caused confusion.

**Comment 14:** Line 159-163: This sentence is confusing.

**Response:** Line 148-151, the sentence was corrected as it caused confusion.

**Comment 15:** Line 226-227: Please, replace "This supported an intersection analysis" with "This supports an intersection analysis".

**Response:** Line 201-203, the sentence was corrected as it caused confusion.

**Comment 16:** Line 247-250: This is a very broad BP term. How this could be interpreted?

**Response:** The details of all over-represented GO terms were provided in the supplemental file 7, and only the most enriched term was reported in the manuscript body. High level of similarity between enriched GO terms (based on the similarity of their associated genes), makes it fair to use "response to protozoan" as the representative biological function for genes with the highest number of UTRs (Supplemental file 2: Fig. 11)

**Comment 17:** Line 266-267: How does a protein-coding gene transcribe only non-coding transcripts? Please, provide more details to the readers.

**Response:** Line 239-241, the sentence was re-written as it caused confusion. In addition, bifunctional genes were discussed in more detail in the discussion section (lines 458-473).

**Comment 18:** Line 409-410: It seems that this information is repeated.

**Response:** Lines 115-117, the redundant sentence was removed

**Comment 19:** Line 611: It is missing a parenthesis.

**Response:** Line 554, the missed parenthesis was fixed.

**Comment 20:** The conclusions are generic and don't cover the main results obtained in the studies from a perspective of how those results fill the current gap observed in the literature. How the specific results obtained.

**Response:** Lines 566-578, the conclusion section was modified to cover the study objectives provided in lines 83-89

### **Reviewer#3**

**Comment 1:** In the Methods section, sub heading RNA-seq library construction it says, "Tissue samples (Supplemental file 22) were collected from storage at -80 °C". A section prior to that describes adult tissue collection methods stating that 2 male and 2 female cattle were used. Neither section nor Sup file 22 include the animal identifier or any means to determine which tissue samples were used from which donor animal. Maybe sup file 22 could be expanded to include columns for each of the 4 animals with y/n datum to identify which tissues were



sequenced from each animal? Or perhaps instead of y/n you could include the BioSample accession number of the deposited data for those used.

**Response:** The number of sampled animals were corrected in the Supplemental file 23 (lines 18, and 24). In addition, the detail of datasets generated in the experiment was provided in Supplemental file 1 (line 81).

**Comment 2:** The RNA-seq library construction section also mentioned that RNA quantity and quality was measured. While not required, we would encourage you to share those results in GigaDB.

**Response:** Given the Information is not required for the manuscript; we would prefer not to provide those Information.

**Comment 3:** Mammary gland tissue collection and RNA-seq library construction section; previous discussion on this topic resulted in you changing the text to:  
"Mammary gland tissue collection. The 14 animals used in this study were Holstein-Friesian heifers from a single herd managed at the AgResearch Research Station in Ruakura, NZ. All experimental protocols were approved by the AgResearch, NZ, ethics committee and carried out according to their guidelines. Samples were collected from animals at 4-time points: virgin state before pregnancy between 13 and 15 months of age (virgin), mid-pregnant at day 100 of pregnancy, late pregnant ~2 weeks pre-calving, and early lactation ~2 weeks post-calving. Tissue samples were obtained by mammary biopsy using the Farr method [2]. Lactating cows were milked before biopsy and sampled within 5 hours of milking. Biopsy sites were clipped and given aseptic skin preparation (povidone-iodine base scrub and iodine tincture) and subcutaneous local anesthetic (4 ml per biopsy site). Core biopsies were taken using a powered sampling cannula (4.5 mm internal diameter) inserted into a 2 cm incision. The resulting samples of mammary gland parenchyma measured 70 mm in length with a 4 mm diameter.

Due to the limited amount of tissue samples collected from an individual animal. RNA for RNA-seq analysis was isolated from 4 animals, RNA for miRNA-seq was isolated from 6 animals, RNA for WTTS-seq was isolated from 4 animals, and DNA for ATAC-seq analysis from 7 animals (SUPPLEMENT FILE NO)."

Based on the revised text it is still not possible to determine which individuals have been used for which assays. Could a similar table to the one suggested for the tissue samples above (1) be created here?

**Response:** Lines 91-93, and Supplemental file 23 (line 43) the detail of datasets generated in the experiment was provided in Supplemental file 1.

**Comment 4:** The Illumina RNA-Seq technologies section includes the text "Only samples with RIN values >8 were used for cDNA synthesis" (note- RIN needs to be added to the list of abbreviations in the document), it is not possible to determine from this which samples were actually used in this experiment and which were not. Perhaps it would be appropriate to share

the RNA integrity analysis results here? GigaDB can host electrophoresis gel images if that is how it was performed.

**Response:** Given the Information is not required for the manuscript; we would prefer not to provide those Information.

**Comment 5:** The supplemental files provided in the user115 area. These all include the tissue name in their file-names, some have spelling mistakes, but even taking those into account I find 51 different tissues in those names, but the manuscript states 47 were investigated. Its probably just a classification and/or different subsets of things, but for transparency using a consistent nomenclature and providing accession numbers will be useful. Please ensure the files are named correctly with the appropriate tissue names.

**Response:** Lines 91-93, The diversity of RNA and miRNA transcript among 50 different bovine tissues and cell types was assessed using polyadenylation (poly(A)) selected RNA-seq (47 tissues) and miRNA-seq (46 tissues) and data (Supplemental file 1). The misspelled tissue names were corrected in figures and supplemental files.

**Comment 6:** miRNAs. The set of "supplemental file 21" files provided in user115 area all list the miRNAs by some sort of identifier and state whether they are known or novel. Do those identifiers relate directly to miRbase? And have they all been deposited and released already? I tried to search for one of the novel ones "bta-miR-X44036" in miRbase but it did not find anything.

**Response:** The second column in supplemental file 22 identifies the novelty of predicted miRNAs. All miRNA with "bta-miR-X..." ID structure, were identified as "novel" in supplemental file 22.

**Comment 7:** Gene expression analysis. I believe from the methods section that you pooled all transcripts from all similar/same tissues and determined the tissue the expression levels based on those. From my limited understanding of statistics, I would assume it better to do a per sample analysis of the expression levels first to enable one to determine confidence levels by biological replicates.

The methods also state that "...outlier samples were expressed and removed from downstream analysis. Samples from each tissue were combined to...". For transparency and reproducibility, please provide a list of the removed samples and a list of those samples data that were combined (ideally that will include both the tissue names and the relevant SRA sequence run accession numbers).

**Response:** Sample-wise analysis were used to detect outlier samples (lines 592-594, and Supplemental file 2: Fig. S39), and tissue-tissue interconnection analysis (lines 390-391, Supplemental file 2: Fig. S39). The outlier samples were removed from the downstream analysis and were not submitted to SRA. Samples from each tissue were combined to get the most comprehensive set of data in each tissue for transcriptome assembly process (lines 595-596,

Supplemental file 2: Fig. S39). The detail of datasets generated in the experiment was provided in Supplemental file 1 (lines 91-93).

**Comment 8:** "The resulting transcripts from each tissue were re-grouped into gene models using an in-house Python script. Structurally similar transcripts from the different tissues (see Comparison of transcript structures across datasets/tissues section) were collapsed using an in-house Python script to create the RNA-seq based bovine transcriptome."  
Please confirm that those two in-house scripts are included in the GitHub repository cited in the data availability section? If not, please add them there.

**Response:** Lines 1032-1033, custom codes used in the experiment are available at <https://github.com/hamidbeiki/Cattle-Genome>.

**Comment 9:** ONT data analysis. You have cited the manuscript describing the data you have reused (Halstead et al 2021) which is great, thank you. However, having had a quick look at that manuscript it is not clear exactly what data you have reused, the only accession they quote in that manuscript is to a massive series of data hosted in GEO (GSE160028) which includes Pig, Cow and Chicken data. For the convenience of your readers would you also be able to point to a more useful accession of the data you actually utilized here e.g. the assembled isoform sequences?

**Response:** Lines 641-645, the detail of ONT samples used in the study was provided in Supplemental file 24

**Comment 10:** The correlation between the various methods sections and the data being made available is very difficult to determine with any certainty. Perhaps it would be beneficial to expand the sample table provided to include all the unique identifiers for every sample and correlate those to the methodologies listed in the manuscript. It maybe appropriate to incorporate a column to denote the samples removed from certain analysis, with an explanation as to why?

Including the ENA sample and/or BioSample accessions in the sample table (the ENA sample accessions start with ERS, BioSample accessions start with SAMEA) will greatly enhance the transparency of the data utilised in this study. In addition it will allow you to double check the metadata you have provided on each sample.

For example; I picked one at random to look into more closely. It is listed in the Samples\_meta-daat.tsv spreadsheet you provided as having the accession "ERR10162191" (which is a run accession not a sample accession). I have compared this to the data submitted to Array Express (<https://www.ebi.ac.uk/biostudies/arrayexpress/studies/E-MTAB-12052/sdrf?full=true>) to find that run accession number and look up the relevant BioSample and ENA Sample accessions (ERS13425945, SAMEA111328380). In doing so I noticed that the "individual" value given in your spreadsheet says "M08" yet in Array Express it says "M22"? Clearly, one of those cannot be correct. As it was honestly the first and only sample, I looked at in such depth, it worries me that there maybe other inconsistencies that you will need to check and correct.

May I suggest you have someone in your team take a very careful look at the Samples submitted to Array Express, including the various different accessions that they assign (ENA sample accessions and BioSample accessions) and ensure that all sample have been submitted and have accurate and complete metadata, the geolocation information should be included with all samples. (NB the more metadata you can provide to the archives the more discoverable and reusable your data becomes). Then prepare the Samples spreadsheet from that information and relate it directly to the experiments described in the manuscript at the sample level.

**Response:** The detail of datasets generated in this experiment and independent datasets used in the experiment was provided in Supplemental file 1 (lines 91-93) and Supplemental file 24 (lines 641-645), respectively. The “ENA Accession” was corrected to “ENA Run Accession” in Supplemental file 1 as it caused confusion. The misunderstanding was raised from “Description” column provided by ArrayExpress database. This column reflecting the old animal id that we used in this study. The animal related to the "ERR10162191" sample is M08 in both Supplemental file 1 and ArrayExpress database. To check this sample metadata on the ArrayExpress database we followed the following steps: (1) find the related experiment id (E-MTAB-12052) from the Supplemental file 1 in the database (<https://www.ebi.ac.uk/biostudies/arrayexpress/studies/E-MTAB-12052?query=E-MTAB-12052>); (2) download the experiment metadata file (E-MTAB-12052.sdrf.txt); (3) look for ERR10162191 sample at “Comment[ENA\_RUN]” column and related it’s animal id at “Characteristics[individual]” column. Samples metadata were checked to ensure the accuracy of information. We are in the progress of working with the ArrayExpress database to fix the metadata issues.