

## Enhancing Bovine Genome Annotation Through Integration of Transcriptomics and Epi-Transcriptomics Datasets Facilitates Genomic Biology --Manuscript Draft--

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<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 160,820 unique transcripts (50% protein-coding) representing 34,882 unique genes (60% protein-coding) were identified across tissues. Among them, 118,563 transcripts (73% 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 86% were produced by annotated genes and 14% 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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# 1 **Enhanced Bovine Genome Annotation Through Integration of Transcriptomics** 2 **and Epi-Transcriptomics Datasets Facilitates Genomic Biology**

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31 **Abstract**

32 **Background**

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

37 **Results**

38 A total number of 160,820 unique transcripts (50% protein-coding) representing 34,882 unique  
39 genes (60% protein-coding) were identified across tissues. Among them, 118,563 transcripts  
40 (73% of the total) were structurally validated by independent datasets (PacBio Iso-seq data,  
41 ONT-seq data, *de novo* assembled transcripts from RNA-seq data) and comparison with  
42 Ensembl and NCBI gene sets. In addition, all transcripts were supported by extensive data from  
43 different technologies such as WTTS-seq, RAMPAGE, CHIP-seq, and ATAC-seq. A large  
44 proportion of identified transcripts (69%) were un-annotated, of which 86% were produced by  
45 annotated genes and 14% by un-annotated genes. A median of two 5' untranslated regions  
46 were expressed per gene. Around 50% of protein-coding genes in each tissue were bifunctional  
47 and transcribed both coding and noncoding isoforms. Furthermore, we identified 3,744 genes  
48 that functioned as non-coding genes in fetal tissues, but as protein coding genes in adult  
49 tissues. Our new bovine genome annotation extended more than 11,000 annotated gene  
50 borders compared to Ensembl or NCBI annotations. The resulting bovine transcriptome was

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

### 53 **Conclusions**

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

### 56 **Introduction**

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

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

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

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

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

## 89 **Results**

90 The diversity of RNA and miRNA transcript among 50 different bovine tissues, developmental  
91 stages, and cell types was assessed using polyadenylation (poly(A)) selected Illumina high-



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

## 102 **Transcript-based analyses**

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

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

113 seq reads in the tissue of interest with an expression level more than 1 reads per kilobase of  
114 transcript per Million reads mapped (RPKM) (see Methods section). This resulted in 145,258  
115 transcripts (90%) expressed in more than one tissue (Fig. 1), among which 9,024 transcripts  
116 (5%) were found in all 47 tissues examined.

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

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

### 135 **Transcript similarity to other species**

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

### 142 **Transcript expression diversity across tissues**

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

### 151 **Transcript validation**

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

156 assembly produced from its matched RNA-seq reads, and isoforms identified from Oxford  
157 Nanopore platforms (see Methods section). A total of 118,563 transcripts (73% of predicted  
158 transcripts) were structurally validated by independent datasets (Biosciences single-molecule  
159 long-read isoform sequencing (PacBio Iso-Seq), Oxford Nanopore Technologies sequencing  
160 ONT-seq) data, *de novo* assembled transcripts from RNA-seq data) and comparison with  
161 Ensembl and NCBI gene sets. A total of 145,258 transcripts were expressed in multiple tissues  
162 (90% of predicted transcripts), providing further support for their validity (Fig. 3). All transcripts  
163 were also extensively supported by data from different technologies such as Whole  
164 Transcriptome Termini Site Sequencing (WTTS-seq), RNA Annotation and Mapping of  
165 Promoters for the Analysis of Gene Expression (RAMPAGE), histone modification (H3K4me3,  
166 H3K4me1, H3K27ac), CTCF-DNA binding, and Assay for Transposase-Accessible Chromatin using  
167 sequencing (ATAC-seq) (Fig. 3).

168 Comparison of predicted transcript structures with annotated transcripts in the current bovine  
169 genome annotations (Ensembl release 2021-03 and NCBI Release 106) resulted in a total of  
170 48,906 annotated transcripts that exactly matched previously annotated transcripts (30% of all  
171 transcripts), including 44,097 annotated NCBI transcripts, 29,179 annotated Ensembl  
172 transcripts, and 24,370 transcripts that were common to both annotated gene sets (Fig. 3). The  
173 median expression level of annotated transcripts in their expressed tissues was similar to that  
174 observed for un-annotated transcripts (Supplemental file 2: Fig. S6). Annotated transcripts were  
175 expressed in higher number of tissues than that observed for un-annotated transcripts ( $p$ -value  
176  $7.4e-03$ ; Supplemental file 2: Fig. S6). In addition, compared to un-annotated transcripts,

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

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

## 186 **Gene-based analyses**

187 The transcripts correspond to a total of 34,882 genes, which were classified into protein coding,  
188 non-coding, and pseudogenes (Supplemental file 4 and 5, and Fig. 4). Genes transcribed at least  
189 a single "expressed" transcript (see Transcript level analysis section) in a given tissue, were  
190 marked as "expressed gene" in that tissue. Most genes expressed in each tissue were protein  
191 coding, followed by non-coding, and pseudogenes (Supplemental file 2: Fig. S8). Testis showed  
192 the highest number of expressed genes compared to other tissues (Supplemental file 2: Fig. S8).  
193 In addition, the proportion and number of transcribed pseudogenes was higher in testis than in  
194 other tissues (Supplemental file 2: Fig. S8). Fetal brain and fetal muscle tissues showed the  
195 highest number and percentage of non-coding genes compared to that observed in other  
196 tissues (Supplemental file 2: Fig. S8). There was no significant correlation between the number  
197 of input reads and the number of expressed genes across tissues, but the numbers of genes

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

200 Transcripts corresponding to the predicted genes that had at least one exon overlapping an  
201 Ensembl- or NCBI-annotated gene were considered to belong to an annotated gene. This  
202 supports an intersection analysis of predicted and previously annotated genes that indicated  
203 22,452 (64%) of our predicted genes correspond to previously annotated genes. Approximately  
204 86% of un-annotated transcripts (96,412) were associated with this set of annotated genes. The  
205 remaining 12,430 genes (36% of predicted genes) represent un-annotated genes, i.e., genes not  
206 found on Ensembl (release 2021-03) or NCBI (release 106), with which 14% of un-annotated  
207 transcripts (15,502 transcripts) were associated. The median number of unique transcripts per  
208 annotated gene (tpg) was four, which was higher than that observed in either the Ensembl (1.5  
209 tpg) or NCBI (2.3 tpg) annotated gene sets, while the median number of transcripts per un-  
210 annotated gene was one, with an average of 1.31 and standard deviation of 1.36. Most of the  
211 transcripts identified were transcribed from annotated genes, including 95% of protein-coding  
212 transcripts (76,492), 79% of lncRNA transcripts (37,683), 80% of sncRNA transcripts (281), and  
213 more than 95% of NMD transcripts (27,511). Annotated genes were enriched with protein-  
214 coding genes ( $p$ -value  $< 2.2e-16$ ). The median transcript abundance from annotated genes in  
215 their expressed tissues was significantly higher than that observed for un-annotated genes ( $p$ -  
216 value  $< 2.2e-16$ ; Supplemental file 2: Fig. S10A). The median number of tissues in which  
217 annotated genes were expressed was also significantly higher than that observed for un-  
218 annotated genes ( $p$ -value  $< 2.2e-16$ ; Supplemental file 2: Fig. S10B).

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

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

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

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

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



## 262 **Gene similarity to other species**

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

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

284 A total of 2,990 pseudogenes were expressed. The median expression level of these genes in  
285 their expressed tissues was lower than that observed for protein-coding genes and similar to  
286 that observed for non-coding genes (Supplemental file 2: Fig. S16A). Pseudogenes were  
287 expressed in a median of four tissues (Supplemental file 2: Fig. S16B). In addition, a total of  
288 1,002 pseudogene-derived lncRNAs were expressed. The median expression of pseudogene-  
289 derived lncRNAs was similar to that observed for other lncRNAs (Supplemental file 2: Fig. S17A).  
290 In addition, pseudogene-derived lncRNAs were expressed in fewer tissues than observed for  
291 other lncRNAs (Supplemental file 2: Fig. S17B).

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

### 295 **Gene expression diversity across tissues**

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

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

### 311 **Gene validation**

312 A total of 32,460 genes (93% of predicted genes) were structurally validated by independent  
313 datasets (PacBio Iso-seq data, ONT-seq data, *de novo* assembled transcripts from RNA-seq data)  
314 and comparison with Ensembl and NCBI gene sets (see Method section). In addition, a total of  
315 31,635 genes (90% of predicted genes) were expressed in multiple tissues (31,635 genes or  
316 90%) (Fig. 7). All genes were extensively supported by data from different technologies such as  
317 WTTs-seq, RAMPAGE, histone modification (H3K4me3, H3K4me1, H3K27ac) and CTCF-DNA  
318 binding, and ATAC-seq data generated from the samples (Fig. 7).

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

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

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

### 328 **Alternative splicing events**

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

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

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

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

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

### 351 **Tissue specificity**

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

366 A total of 6,744 multi-tissue expressed genes (21% of all multi-tissue expressed genes) and  
367 71,662 multi-tissue expressed transcripts (49% of all multi-tissue expressed transcripts) showed

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

#### 374 **Tying genes to phenotypes**

375 There was a median of 7,263 predicted genes identified as the closest expressed gene to an  
376 existing QTL (QTL-associated genes) per tissue (Supplemental file 16). These genes had either  
377 QTLs located inside (median of 4,563 genes) or outside (median of 4,678 genes) their genomic  
378 borders (either from their 5' end or 3' end) with a median distance of 51.9 kilobases (KB) and a  
379 maximum distance of 2.6 million bases (MB) (Supplemental file 2: Fig. S31). Most QTL-  
380 associated genes were annotated genes (8,130 genes or 83%). In addition, the median number  
381 of AS events in these genes (eight) was significantly higher than that observed in other genes  
382 (median of seven AS events; p-value 5.69e-09).

#### 383 **Potential testis-pituitary axis**

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

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

#### 401 **Trait similarity network**

402 The extent of genetic similarity between different bovine traits was investigated using their  
403 associated QTLs. A total of 1,857 significantly similar trait pairs (184 different traits) were  
404 identified and used to create a bovine trait similarity network (Supplemental file 21).

#### 405 **miRNAs**

406 A total of 2,007 miRNAs (at least ten mapped reads in each tissue) comprised of 973 annotated  
407 and 1,034 un-annotated miRNAs were expressed (Supplemental file 22). In each tissue, a  
408 median of 704 annotated miRNAs and 549 un-annotated miRNAs were expressed (Fig. 10A).  
409 The median expression of un-annotated miRNAs was significantly lower than that observed for

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

415 A total of 113 miRNAs (5.6%) were expressed in a single tissue and were denoted as tissue-  
416 specific (Supplemental file 2: Fig. S36A). The proportion of tissue-specific miRNAs was higher for  
417 un-annotated miRNAs, such that 75% of the tissue-specific miRNAs were un-annotated. The  
418 number of un-annotated miRNAs was higher in pre-adipocytes compared to other tissues,  
419 followed by fetal gonad and testis (Supplemental file 2: Fig. S36B). Un-annotated miRNAs  
420 showed a significantly lower expression level compared to annotated miRNAs (p-value 1.4e-19;  
421 Supplemental file 2: Figures36 C). In addition, a total of 1,047 multi-tissue expressed miRNAs  
422 were expressed in a tissue-specific manner (Supplemental file 2: Fig. S36D). These miRNAs were  
423 expressed in a median of 19 tissues (Supplemental file 2: Fig. S36E).

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



## 430 **Summary of expressed transcripts, genes, and miRNAs**

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

## 434 **Discussion**

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

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

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

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

472 Nonsense-mediated RNA decay is an evolutionarily conserved process involved in RNA quality  
473 control and gene regulatory mechanisms [24]. For instance, the RNA-binding protein  
474 polypyrimidine tract binding protein 1 (*PTBP1*) can promote the transcription of NMD  
475 transcripts via alternative splicing, which negatively regulates its own expression [25]. In this  
476 study, NMD transcripts comprised 18% of bovine transcripts that were transcribed from 30% of  
477 bovine genes (10,380). In humans, NMD-mediated degradation can affect up to 25% of  
478 transcripts [26] and 53% of genes [27]. As expected, in this study, most genes that transcribed  
479 NMD transcripts were protein coding (83% or 8,610 genes), while a considerable portion (17%)  
480 were pseudogenes. Many pseudogenes are annotated to give rise to NMD transcripts [28, 29].  
481 Bioinformatic study of the human transcriptome revealed that 78% of NMD transcript-  
482 producing genes were protein coding, followed by pseudogenes (nine percent), long intergenic  
483 noncoding RNAs (six percent), and antisense transcripts (four percent) [29].

484 Despite the important regulatory function of lncRNAs and miRNAs, very low numbers of these  
485 elements have been annotated in the current bovine genome annotations (Table 7). In this  
486 study, a total of 10,689 lncRNA genes and 2,007 miRNA genes were expressed in the bovine  
487 transcriptome, which is similar to what has been reported for the human transcriptome (Table  
488 7). While, a total of 3,770 human miRNAs and 1,203 cattle miRNAs have been reported in  
489 miRbase [14].

490 In this study, 1,002 pseudogene-derived lncRNAs were identified that were recurrently  
491 expressed across tissues and cell types. Ever-increasing evidence from different studies  
492 suggests pseudogene derived RNAs are key components of lncRNAs [30-32]. lncRNAs expressed

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

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

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

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

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

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

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

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

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

## 563 **Conclusions**

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

577

## 578 **Methods**

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

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

583 Single-end Illumina RNA-Seq reads (75 bp) from each tissue sample were trimmed to remove  
584 the adaptor sequences and low-quality bases using Trim Galore (RRID:SCR\_011847) (version  
585 0.6.4) [61] with --quality 20 and --length 20 option settings. The resulting reads were aligned  
586 against ARS-UCD1.2 bovine genome using STAR (RRID:SCR\_004463) (version 020201) [62] with  
587 a cut-off of 95% identity and 90% coverage. FeatureCounts (RRID:SCR\_012919) (version 2.0.2)  
588 [63] was used to quantify genes reported in the NCBI gene build (version 1.21) with -Q 255 -s 2 -  
589 -ignoreDup --minOverlap 5 option settings. The resulting gene counts were adjusted for library  
590 size and converted to Counts Per Million (CPM) values using SVA R package (version 3.30.0)  
591 [64]. In each tissue, sample similarities were checked using hierarchical clustering and  
592 regression analysis of gene expression values (log<sub>2</sub> based CPM), and outlier samples were  
593 expressed and removed from downstream analysis. Samples from each tissue were combined  
594 to get the most comprehensive set of data in each tissue. To reduce the processing time due to  
595 huge sequencing depth, the trimmed reads were in silico normalized using  
596 insilico\_read\_normalization.pl from Trinity package (RRID:SCR\_013048) (version 2.6.6) [65] with  
597 --JM 350G and --max\_cov 50 option settings. Normalized RNA-seq reads were aligned against  
598 ARS-UCD1.2 bovine genome using STAR (version 020201) [62] with a cut-off of 95% identity and  
599 90% coverage. The normalized reads were assembled using *de novo* Trinity software (version  
600 2.6.6) [65] combined with massively parallelized computing using HPCgridRunner (v1.0.1) [66]



601 and GNU parallel software [67]. The resulted transcript reads were mapped against ARS-UCD1.2  
602 bovine genome using GMAP (RRID:SCR\_008992) [68] with a cut-off of 95% identity and 90%  
603 coverage. In the next step, transcript reads were collapsed and grouped into putative gene  
604 models (clustering transcripts that had at least a one-nucleotide overlap) by the pbtranscript-  
605 ToFU from SMRT Analysis software (v2.3.0) [69] with min-identity = 95%, min-coverage = 90%  
606 and max\_fuzzy\_junction = 15 nt, whereas the 5'-end and 3'-end difference were not considered  
607 when collapsing the reads. Base coverage of the resulting transcripts was calculated using  
608 mosdepth (RRID:SCR\_018929) (version 0.2.5) [70]. Predicted transcripts were required to have  
609 a minimum of three times base coverage in their assembled tissues. The predicted acceptor and  
610 donor splice sites were required to be canonical and supported by Illumina-seq reads that  
611 spanned the splice junction with 5-nt overhang. Spliced transcripts with the exact same splice  
612 junctions as their reference transcripts but that contained retained introns were removed from  
613 analysis, as they were likely pre-RNA sequences. Unspliced transcripts with a stretch of at least  
614 20 A's (allowing one mismatch) in a genomic window covering 30 bp downstream of their  
615 putative terminal site were removed from analysis, as they were likely genomic-DNA  
616 contaminations. To decrease the false positive rate, unspliced transcripts that were only  
617 expressed in a single tissue were removed from downstream analysis. In addition, single-exon  
618 genes without histone mark (H3K4me3, H3K4me1, H3K27ac) or ATAC-seq peaks mapped to  
619 their promoter (see Relating transcripts and genes to epigenetic data section) were removed  
620 from downstream analysis as they were likely transcriptional noise. The resulting transcripts  
621 from each tissue were re-grouped into gene models using an in-house Python script.  
622 Structurally similar transcripts from the different tissues (see Comparison of transcript

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

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

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

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

631 Publicly available PacBio Iso-seq reads and matched RNA-seq reads (PRJNA386670) were used  
632 in this study. In brief, a total of six tissue from L1 Dominette 01449 (aged 11 years old), and  
633 testis from SuperBull 99375 (aged 9 years old) were used in this experiment (Supplemental file  
634 24). RNA was extracted using TRIzol reagent as directed by the manufacturer (Invitrogen) with  
635 integrity examined using a BioAnalyzer (Agilent). Libraries for RNA-seq short-read sequencing  
636 were prepared using the TruSeq RNA Kit following the “TruSeq RNA Sample Preparation v2  
637 Guide” as recommended by the manufacturer (Illumina). RNA-seq libraries were sequenced on  
638 a NextSeq500 instrument. IsoSeq libraries for long-read sequencing were prepared using the  
639 SMRTbell Template Prep Kit 1.0. cDNA was converted to SMRTbell template library following  
640 the “Iso-Seq using Clontech cDNA Synthesis and BluePippin Size Selection” protocol as directed  
641 by the manufacturer (Pacific Biosciences). The sequences were processed into HQ isoforms  
642 using SMRT Analysis v6.0 for each tissue independently but with all size fractions within tissue  
643 included in the analysis.

644 PacBio Iso-seq data has been processed as described for the pig transcriptome [2] with the  
645 following exceptions. Errors in the full-length, non-chimeric (FLNC) cDNA reads were corrected  
646 with the preprocessed RNA-Seq reads from the same tissue samples using the combination of  
647 proovread (RRID:SCR\_017331) (v2.12) [71] and FMLRC (v1.0.0) [72] software packages. Error  
648 rates were computed as the sum of the numbers of bases of insertions, deletions, and  
649 substitutions in the aligned FLCN error-corrected reads divided by the length of aligned regions  
650 for each read (Table 8).

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

### 652 **Oxford Nanopore data analysis**

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

### 659 **Comparison of transcript structures across datasets/tissues**

660 The structure of transcripts predicted from RNA-seq data were compared across tissues, and  
661 independent datasets including a library of annotated isoforms (Ensembl release 2021-03, and  
662 NCBI Release 106), as well as isoforms identified through complete isoform sequencing with  
663 Pacific Biosciences, a de novo assembly produced from its matched RNA-seq reads, and  
664 isoforms identified from Oxford Nanopore platforms. Transcripts whose 5' and 3' borders were

665 supported by RAMPAGE and/or WTTS data (see Transcript and gene border validation section)  
666 and whose splice junctions were identical (maximum fuzzy junction was set to 15 bp) were  
667 considered “structurally equivalent transcripts”. The maximum of 100 nt fuzzy 5’ and 3’  
668 transcript borders were applied when comparing transcripts were not supported by RAMPAGE  
669 and/or WTTS data. Other transcripts that did not met these criteria were considered  
670 “structurally different transcripts”.

671 A pair of genes was considered as structurally equivalent across datasets if they transcribed at  
672 least single “structurally equivalent transcript”.

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

674 Transcripts’ open reading frames (ORFs) were predicted using the stand-alone version of  
675 ORFfinder [73] with “ATG and alternative initiation codons” as ORF start codon. The longest  
676 three ORFs were matched to the Uniprot (RRID:SCR\_002380) vertebrate database using Blastp  
677 (RRID:SCR\_001010) [73] with E-value cutoff of  $10^{-6}$ , min coverage 60%, and min identity 95%.  
678 The ORFs with the lowest E-value to a protein were used as the representative, or if no matches  
679 were found, the longest ORF was used. Putative transcripts that had representative ORFs longer  
680 than 44 amino acids were labelled as protein-coding transcripts. If the representative ORF had a  
681 stop codon that was more than 50 bp upstream of the final splice junction, it was labelled as a  
682 nonsense-mediated decay transcript [74]. Transcripts with start codon but no stop codon  
683 before their poly(A) site were labelled non-stop decay RNAs. Putative non-coding transcripts  
684 (ORFs shorter than 44 amino acids and lack of coding potential predicted by CPC2 [75]) with  
685 lengths less than 200 bp that did not overlap with annotated or un-annotated miRNA

686 precursors (see miRNA-seq data analysis section) were labelled as small non-coding RNAs [74].  
687 Putative non-coding transcripts with lengths greater than 200 bp were labelled as long non-  
688 coding RNAs [74]. Long non-coding RNAs overlapping one or more coding loci on the opposite  
689 strand were labelled as antisense lncRNAs. Long non-coding RNAs located in introns of coding  
690 genes on the same strand were labelled as sense-intronic lncRNAs. Long non-coding RNAs that  
691 had an exon(s) that overlapped with a protein-coding gene were labeled as Intragenic lncRNAs.  
692 Long non-coding RNAs located in intergenic regions of the genome were labeled as Intergenic  
693 lncRNAs.

694 Putative genes that transcribed at least a single protein-coding transcript were labelled as  
695 protein-coding genes. Putative genes with homology to existing vertebrate protein-coding  
696 genes (Blastx [73], E-value cut-off  $10^{-6}$ , min coverage 90%, and min identity 95%) but containing  
697 a disrupted coding sequence, i.e., transcribe only nonsense-mediated decay or non-stop decay  
698 transcripts in all of their expressed tissues, were labelled as pseudogenes. The rest of the  
699 putative genes were labeled as non-coding.

#### 700 **ncRNAs homology analysis**

701 Putative non-coding transcripts were matched to NCBI and Ensembl vertebrate ncRNA  
702 databases using Blastn (RRID:SCR\_001598) [73] with E-value cutoff of  $10^{-6}$ , min coverage 90%,  
703 and min identity 95%. Transcripts with at least one hit were considered as homologous ncRNAs.

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

705 T-rich stretches located at the 5' end of each WTTS-seq raw read were removed using an in-  
706 house Perl script, as described previously [76]. T-trimmed reads were error-corrected using

707 Coral (version 1.4.1) [77] with -v -Y -u -a 3 option settings. The resulting reads with length  
708 greater than 300 nt were quality trimmed using FASTX Toolkit (RRID:SCR\_005534) (version  
709 0.0.14) [78] with -q 20 and -p 50 option settings. High-quality, error-corrected WTTs-seq reads  
710 were aligned against the ARS-UCD1.2 bovine genome using STAR (version 020201) [62] with a  
711 cut-of of 95% identity and 90% coverage.

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

713 Regions of signal enrichment (“peaks”) from a previously published ChIP-seq experiment were  
714 used in this study [79]. In brief, total eight tissue (Supplemental file 24) from two male Line 1  
715 Hereford cattle, aged 14 months old were used in this experiment. ChIP-seq experiments were  
716 performed on frozen tissue (-80 °C) using the iDeal ChIP-seq kit for Histones (Diagenode  
717 Cat.#C01010059, Denville, NJ) based on protocol described at [79]. The following antibodies  
718 used were from Diagenode: H3K4me3 (in kit), H3K27me3 (#C15410069), H3K27ac  
719 (#C15410174), H3K4me1 (#C15410037), and CTCF (#15410210).

### 720 **ATAC-seq data analysis**

721 The UC Davis FAANG Functional Annotation Pipeline was applied to process the ATAC-seq data,  
722 as previously described [79]. Briefly, the ARS-UCD1.2 genome assembly and Ensembl genome  
723 annotation (v100) were used as references for cattle. Sequencing reads were trimmed with  
724 Trim Galore! (Krueger et al. 2015) (v.0.6.5) and aligned BWA (Li et al. 2013) (v0.7.17) to the ARS-  
725 UCD1.2 genome assembly with --fr option. Alignments with MAPQ scores <30 were filtered  
726 using Samtools (RRID:SCR\_005227) (v.1.9). Duplicate reads were marked and removed using  
727 Picard (RRID:SCR\_006525) (v.2.18.7). Regions of signal enrichment were called by MACS2

728 (RRID:SCR\_013291) (v.2.1.1).

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

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

### 734 **Transcript and gene border validation**

735 RAMPAGE peaks from a previously published experiment [13] were used to validate  
736 gene/transcript start site (Supplemental file 24). Peaks within the genomic region that spans  
737 from 30 bp 5' to 10 bp 3' of a gene/transcript start site were assigned to that gene/transcript.  
738 WTTS-seq reads (median length of 161 bp) within the genomic region that spans from 10 bp 5'  
739 to 165 bp 3' of a gene/transcript terminal site were assigned to that gene/transcript.

### 740 **Functional enrichment analysis**

741 The potential mechanism of action of a group of genes was deciphered using ClueGO  
742 (RRID:SCR\_005748) [80]. The latest update (May 2021) of the Gene Ontology Annotation  
743 database (GOA) [81] was used in the analysis. The list of genes with at least one transcript  
744 expressed in a given tissue was used as background for that tissue. The GO tree interval ranged  
745 from 3 to 20, with the minimum number of genes per cluster set to three. Term enrichment  
746 was tested with a right-sided hyper-geometric test that was corrected for multiple testing using  
747 the Benjamini-Hochberg procedure [82]. The adjusted p-value threshold of 0.05 was used to  
748 filter enriched GO terms. Enriched GO terms were grouped based on kappa statistics [83].

749 **Alternative splicing analysis**

750 Alternative splicing (AS) events (Supplemental file 2: Fig. S20A) are commonly distinguished in  
751 terms of whether RNA transcripts differ by inclusion or exclusion of an exon, in which case the  
752 exon involved is referred to as a “skipped exon” (SE) or “cassette exon”, “alternative first exon”,  
753 or “alternative last exon”. Alternatively, spliced transcripts may also differ in the usage of a 5'  
754 splice site or 3' splice site, giving rise to alternative 5' splice site exons (A5Es) or alternative 3'  
755 splice site exons (A3Es), respectively. A sixth type of alternative splicing is referred to as  
756 “mutually exclusive exons” (MXEs), in which one of two exons is retained in RNA but not both.  
757 However, these types are not necessarily mutually exclusive; for example, an exon can have  
758 both an alternative 5' splice site and an alternative 3' splice site, or have an alternative 5' splice  
759 site or 3' splice site, but be skipped in other transcripts. A seventh type of alternative splicing is  
760 “intron retention”, in which two transcripts differ by the presence of an unspliced intron in one  
761 transcript that is absent in the other. An eighth type of alternative splicing is “unique splice site  
762 exons” (USEs), in which two exons overlap with no shared splice junction. Alternative splicing  
763 events, except Unique Splice Site Exons, were detected using generateEvents from SUPPA  
764 (version 2.3) [84] with default settings. Unique Splice Site Exons were detected using an in-  
765 house Python script.

766 **miRNA-seq data analysis**

767 Single-end Qiagen miRNA-seq reads (50 bp) from each tissue sample were trimmed to remove  
768 the adaptor sequences and low-quality bases using Trim Galore (version 0.6.4) [61] with --  
769 quality 20, --length 16, --max\_length 30 -a AACTGTAGGCACCATCAAT option settings. miRNA



770 reads were aligned against the ARS-UCD1.2 bovine genome using mapper.pl from mirDeep2  
771 (RRID:SCR\_010829) (version 0.1.3) [85] with -e -h -q -j -l 16 -o 40 -r 1 -m -v -n option settings.  
772 miRNA mature sequences along with their hairpin sequences for Bos taurus species were  
773 downloaded from miRbase [14]. These sequences, along with the aligned miRNA reads, were  
774 used to quantify annotated miRNAs in each sample using miRDeep2.pl from mirDeep2 (version  
775 0.1.3) [85] with -t bta -c -v 2 setting options. miRNA normalized Reads Per Million (RPM) were  
776 used to check sample similarities using hierarchical clustering and regression analysis of gene  
777 expression values (log2 based CPM). Outlier samples, which did not cluster together indicating  
778 the potential for tissue miss-labelling, were detected, and removed from downstream analysis.  
779 In order to predict the most comprehensive set of un-annotated miRNAs, samples from  
780 different tissues were concatenated into a single file that were aligned against the ARS-UCD1.2  
781 bovine genome using mapper.pl from mirDeep2 (version 0.1.3) [85] with the aforementioned  
782 settings. Aligned reads from the previous step were used, along with annotated miRNAs'  
783 mature sequences and their hairpins, to predict un-annotated miRNAs using miRDeep2.pl from  
784 mirDeep2 (version 0.1.3) [85] with the aforementioned settings. Samples from each tissue were  
785 combined to get the most comprehensive set of data for that tissue. Mature miRNA sequences  
786 and their hairpins for both annotated and predicted un-annotated miRNAs' sequences along  
787 with the aligned miRNA reads from each tissue were used to quantify annotated and un-  
788 annotated miRNAs in each tissue using mirDeep2 (version 0.1.3) [85] with the aforementioned  
789 settings.

790 **Tissue-specificity index**

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

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$$798 \quad TSI_j = \frac{\sum_{i=1}^N (1 - x_{j,i})}{N - 1}$$

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

803 **QTL enrichment analysis**

804 Publicly available bovine QTLs were retrieved from Animal QTLdb (RRID:SCR\_001748) [87].  
805 Closest expressed gene to a given trait’s QTLs were denoted as QTL-associated genes for that  
806 trait. The median distance of QTLs located outside gene borders to the closest expressed gene  
807 was 51.9 kilobases and the maximum distance was 2.6 million bases. QTL enrichment was  
808 tested with a right-sided Fisher Exact test using an in-house Python script. The resulting p-

809 values were corrected for multiple testing by the Benjamini-Hochberg procedure [82]. The  
810 adjusted p-value threshold of 0.05 was used to filter QTLs.

### 811 **Trait similarity network**

812 For a given pair of traits, trait A was denoted as “similar” to trait B if a significant portion of trait  
813 A’s QTL-associated genes were also the closest expressed genes to trait B QTLs based on 1000  
814 permutation tests. The resulting p-values were corrected for multiple testing using the  
815 Benjamini-Hochberg procedure [82]. The same procedure was used to test trait B’s similarity to  
816 trait A. The adjusted p-value threshold of 0.05 was used to filter significant trait similarities. A  
817 graphical presentation of the method used to construct the tissue similarity network is  
818 presented in Supplemental file 2: Fig. S40. The resulting network was visualized using  
819 Cytoscape software [88].

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

822 The presence of signal peptides on representative ORFs of protein-coding transcripts was  
823 predicted using SignalP-5.0 [89]. Spearman correlation coefficients were used to study  
824 expression similarity between testis genes encoding signal peptides that were closest to the  
825 “percentage of normal sperm” QTLs (62 genes) and pituitary expressed genes closest to the  
826 “percentage of normal sperm” QTLs (246 genes). To test the statistical difference between  
827 these correlation coefficients (reference correlations) and random chance, 1000 random sets of  
828 246 pituitary genes were selected, and their correlation coefficients with 62 previously  
829 described testis genes were calculated (random correlations). The reference correlations were

830 compared with 1000 sets of random correlations using a right-sided t-test. The resulting p-  
831 values were corrected for multiple testing by the Benjamini-Hochberg procedure [82]. The  
832 distribution-adjusted p-values were used to determine the significance level of expression  
833 similarities for genes involved in the testis-pituitary axis related to “percentage of normal  
834 sperm”. The same analysis was conducted to determine the significance of pituitary-testis axis  
835 involvement in this trait.

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

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

### 842 **Figure legends**

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

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

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

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

847 **Figure 5.** Distribution of the number of 5’ UTRs and 3’ UTRs per gene in genes with multiple  
848 UTRs.

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

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

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

857 **Figure 9-** (A) Correlation between testis genes encoded protein with a signal peptide that were  
858 close to the “percentage of normal sperm” QTL and pituitary expressed genes closest to this  
859 trait (reference correlations). (B) Distribution of p-values resulting from a right-sided t-test  
860 between reference correlation coefficients and correlation coefficients derived from random  
861 chance (see methods for details).

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

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

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

Feature	Annotation <sup>1</sup>		
	Current project	Ensembl	NCBI
		(Release 2021-03)	(Release 106)
Number of genes	34,882 (21,116)	27,607 (21,880)	35,143 (21,355)
Number of transcripts	160,820 (79,957)	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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**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	21,116	10,689	2,007	87	3,029
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

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**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

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### 893 **Supplemental files**

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

895 **Supplemental file 2: Fig. S1** Distribution of the number of RNA-seq reads across tissues. **Fig. S2**  
896 (A) Comparison of tissues based on number of transcript biotypes and (B) percentage of  
897 transcript biotypes. (C) Comparison of transcript biotypes based on their number of expressed  
898 tissues and (D) their expression level across expressed tissues. **Fig. S3** (A) Relation between the  
899 number of input reads and the number of transcript biotypes (B) Comparison of expression  
900 level between different transcript biotypes. **Fig. S4** Tissue similarities (A) and clustering (B)  
901 based on the percentage of protein-coding transcripts shared between pairs of tissues. **Fig. S5**  
902 Tissue similarities (A) and clustering (B) based on the percentage of non-coding transcripts  
903 shared between pairs of tissues. **Fig. S6** Comparison of annotated and un-annotated transcripts  
904 based on their expression (A) and number of expressed tissues (B). **Fig. S7** Comparison of  
905 annotated and un-annotated protein-coding transcripts based on the length (A) and GC content  
906 (B) of their 5' UTR, CDS, and 3' UTR. **Fig. S8** (A) Comparison of tissues based on number of gene  
907 biotypes and (B) percentage of gene biotypes. **Fig. S9** Relation between the number of input  
908 reads and the number of gene biotypes. **Fig. S10** Comparison of annotated and un-annotated  
909 genes based on their expression (A) and number of expressed tissues (B). **Fig. S11** Functional  
910 enrichment analysis of the top five percent of genes with the highest number of UTRs. **Fig. S12**  
911 Similarity of tissues based on the number of non-coding genes in their fetal samples that  
912 switched to protein-coding genes with only coding transcripts in their adult samples. **Fig. S13**  
913 (A) Distribution of genes that transcribed PATs, based on their number of expressed tissues,  
914 percentage of genes' transcripts that are PATs and percentage of genes' expressed tissues in  
915 which PATs were transcribed. (B) Comparison of genes that transcribed PATs with other gene  
916 biotypes. **Fig. S14** (A) Homology analysis of protein-coding genes. (B) Homology analysis of non-

917 coding genes. (C) Detection of orphan genes based on homology classification of cattle-specific  
918 protein-coding genes and non-coding genes. **Fig. S15** Comparison of the expression level of  
919 homologous and orphan genes across (A) and within (B) their expressed tissues. (C)  
920 Comparison of homologous and orphan genes based on the number of expressed tissues. **Fig.**  
921 **S16** Comparison of different gene biotypes based on the expression (A) and the number of  
922 expressed tissues (B). **Fig. S17** Comparison of different pseudogene-derived lncRNAs and non-  
923 pseudogene derived lncRNAs based on the expression level (A) and the number of expressed  
924 tissues (B). **Fig. S18** Tissue similarities (A) and clustering (B) based on the percentage of protein-  
925 coding genes shared between pairs of tissues. **Fig. S19** Tissue similarities (A) and clustering (B)  
926 based on the percentage of non-coding genes shared between pairs of tissues. **Fig. S20** (A)  
927 Different types of alternative splicing events. (B) Comparison of bovine genome builds based on  
928 the number of transcripts that showed any type of alternative splicing (AS) events. **Fig. S21**  
929 Comparison of tissues based on the number (A) and the percentage (B) of transcripts that  
930 showed different types of alternative splicing events. Comparison of tissues based on the  
931 number (C) and the percentage (D) of alternative splicing events. **Fig. S22** (A) Comparison of  
932 tissues based on the percentage of transcripts that showed any type of alternative splicing  
933 events, spliced transcripts from single-transcript genes, and unspliced transcripts and (B) the  
934 relation between the number of input reads and the number of these transcripts across tissues.  
935 **Fig. S23** Comparison of transcripts that showed different types of alternative splicing events  
936 based on (A) the expression level in the expressed tissues and (B) the number of expressed  
937 tissues. **Fig. S24** Transcript biotype switching due to alternative splicing events. **Fig. S25**  
938 Comparison of tissues based on the number of alternative splicing events per alternatively

939 spliced gene. **Fig. S26** (A) Distribution of the number of alternative splicing events per  
940 alternatively spliced gene. The 5% quantile is shown using a dashed red line. (B) Functional  
941 enrichment analysis of the top five percent of genes with the highest number of alternative  
942 splicing events. **Fig. S27** Comparison of the alternative splicing rate between adult and fetal  
943 tissues. **Fig. S28** (A) Distribution of gene's number of expressed tissues. Tissue-specific gene  
944 biotypes are shown in the pie chart. (B) Distribution of transcript's number of expressed tissues.  
945 Tissue-specific transcript biotypes are shown in the pie chart. (C) Comparison of tissues based  
946 on the number of tissue-specific genes and transcripts. (D) Comparison of the expression level  
947 of tissue-specific genes and transcripts versus their non-tissue-specific counterparts. **Fig. S29**  
948 Relationship between tissue specificity and alternative splicing events. **Fig. S30** Relationship  
949 between tissue specificity index and the number of multi-tissue expressed genes (A) and  
950 transcripts (B). Distribution of tissue specificity indexes in multi-tissue expressed genes (C) and  
951 transcripts (D). The 5% quantile is shown using dashed red lines. (E) Functional enrichment  
952 analysis of the top five percent of multi-tissue expressed genes with the highest tissue  
953 specificity indexes. **Fig. S31** Distribution of QTLs located outside gene borders in relation to the  
954 closest expressed gene. **Fig. S32** (A) Distribution of correlation coefficients between *SPACA5*  
955 gene expression and pituitary expressed genes closest to "percentage of normal sperm" QTLs.  
956 Dashed lines show the minimum significant positive and negative correlation ( $p$ -value  $< 0.05$ ).  
957 (B) Expression atlas of *SPACA5* gene in human tissues from The Human Protein Atlas [90]. **Fig.**  
958 **S33** (A) Correlation between pituitary genes with signal peptides that were close to the  
959 "percentage of normal sperm" QTL and testis expressed genes closest to this trait's QTL  
960 (reference correlations). (B) Distribution of  $p$ -values resulting from right-sided t-test between



961 reference correlation coefficients and correlation coefficients derived from random chance (see  
962 methods for details). **Fig. S34** Tissue similarities (A) and clustering (B) based on the percentage  
963 of miRNAs shared between pairs of tissues. **Fig. S35** Clustering of tissues based on protein-  
964 coding genes (A), protein-coding transcripts (B), non-coding genes (C), non-coding transcripts  
965 (D), and miRNAs (E). (F) Comparison of tissue dendrograms based on the correlation between  
966 their Cophenetic distances. **Fig. S36** (A) Distribution of the number of expressed tissues for  
967 annotated and un-annotated miRNAs. Classification of miRNAs as annotated, or un-annotated  
968 is presented in the pie chart. (B) Comparison of tissues based on their number of tissue-specific  
969 miRNAs. (C) Expression of annotated and un-annotated miRNAs in their expressed tissues. (D)  
970 Distribution of multi-tissue expressed miRNAs' tissue specificity indexes. (E) Relationship  
971 between tissue specificity index and number of expressed tissues in multi-tissue expressed  
972 miRNAs. Dots have been color coded based on their density. **Fig. S37** Distribution of the  
973 number of expressed genes (A), transcripts (B), and miRNAs (C) across tissues. **Fig. S38**  
974 Distribution of the number of annotated and un-annotated genes (A), transcripts (B), and  
975 miRNAs (C) across tissues. **Fig. S39** Overview of the bioinformatics steps used in this study. **Fig.**  
976 **S40** Graphical representation of the method used to construct the tissue similarity network.

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

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

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

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

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

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

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

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

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

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

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

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

999 **Supplemental file 15:** Functional enrichment analysis of the top five percent of multi-tissue  
1000 expressed genes with the highest tissue specificity indexes.

1001 **Supplemental file 16:** List of QTL's closest expressed genes in each tissue. Individual tissue files  
1002 are labeled as: Supplemental\_file16\_<TISSUE NAME>.tsv

1003 **Supplemental file 17:** Trait enrichment analysis of testis-specific genes.

1004 **Supplemental file 18:** Pituitary expressed genes closest to “percentage of normal sperm” QTLs  
1005 that showed positive significant correlation with SPACA5 gene in testis.

1006 **Supplemental file 19:** List of expressed genes closest to “percentage of normal sperm” QTLs  
1007 that were involved in testis-pituitary tissue axis and their functional enrichment analysis results.

1008 **Supplemental file 20:** List of genes expressed closest to “percentage of normal sperm” QTLs  
1009 that were involved in pituitary-testis tissue axis and their functional enrichment analysis results.

1010 **Supplemental file 21:** Similarity of traits based on the integration of the assembled bovine  
1011 transcriptome with publicly available QTLs.

1012 **Supplemental file 22:** List of miRNAs expressed in each tissue and their expression values.  
1013 Individual tissue files are labeled as: Supplemental\_file22\_<TISSUE NAME>.tsv

1014 **Supplemental file 23:** Tissue sample collection and sequencing library preparation methods

1015 **Supplemental file 24:** List of independent omics datasets used in the experiment.

1016 **Abbreviations**

1017 A3Es: Alternative 3' splice site Exons; A5Es: Alternative 5' splice site Exons; AFEs: Alternative  
1018 First Exon; ALEs: Alternative Last Exon; AS: Alternative Splicing; ATAC-seq: Assay for  
1019 Transposase-Accessible Chromatin using sequencing; bp: base pair; BP: Biological Process; CDS:  
1020 coding sequence; ChIP-seq: Chromatin Immunoprecipitation Sequencing; CPM: Counts Per  
1021 Million; CTCF: CCCTC-binding factor; DMEM: Dulbecco's Modified Eagle Medium; FLNC: Full-  
1022 Length, Non-Chimeric; GO: Gene Ontology; GOA: Gene Ontology Annotation database; GWAS:  
1023 Genome-Wide Association Studies; H3K27ac: N-terminal acetylation of lysine 27 on histone H3;  
1024 H3K4me1: tri-methylation of lysine 4 on histone H1; H3K4me3: tri-methylation of lysine 4 on  
1025 histone H3; IACUC: Institutional Animal Care and Use Committee; LD: Longissimus Dorsi;  
1026 lncRNAs: long non-coding RNAs; miRNA: microRNAs; MXEs: Mutually Exclusive Exons; NCBI:  
1027 National Center for Biotechnology Information; ncRNAs: non-coding RNAs; NMD: Nonsense-  
1028 Mediated Decay; NSD: Non-Stop Decay; ONT-seq: Oxford Nanopore Technologies sequencing;  
1029 ORFs: Open Reading Frames; PacBio Iso-Seq: Pacific Biosciences single-molecule long-read  
1030 isoform sequencing; PAT: Potentially Aberrant Transcript; poly(A): Polyadenylation; PTBP1:  
1031 polypyrimidine tract binding protein 1; QTL: Quantitative Trait Loci; RAMPAGE: RNA Annotation  
1032 and Mapping of Promoters for the Analysis of Gene Expression; Ribo-seq: Ribosome  
1033 footprinting followed by Sequencing; RIEs: Retained Intron Exons; RNA-seq: Illumina high-  
1034 throughput RNA sequencing; RPKM: Reads Per Kilobase of Transcript per Million reads mapped;  
1035 RPM: Reads Per Million; SEs: Skipped Exons; sncRNAs: small non-coding RNAs; SNP: Single  
1036 Nucleotide Polymorphism; tpg: transcripts per annotated gene; TSI: Tissue Specificity Index;  
1037 TSS: Transcript Start Sites; TTS: Transcript Terminal Sites; UCD: University of California, Davis;

1038 USEs: Unique Splice Site Exons; UTR: untranslated region; WTTS-seq: Whole Transcriptome  
1039 Termini Site Sequencing.

1040 **Data availability**

1041 RNA-seq and miRNA-seq, ATAC-seq, and WTTS-seq datasets generated in this study are  
1042 submitted to the ArrayExpress database [91] under accession numbers E-MTAB-11699, E-  
1043 MTAB-11815, and E-MTAB-12052, respectively. The constructed bovine trait similarity network  
1044 is publicly available through the Animal Genome database [92]. The constructed cattle  
1045 transcriptome and related sequences are publicly available in the Open Science Framework  
1046 database [93]. Bioinformatics work-flow and custom codes used are available in the GitHub  
1047 repository [94]. In addition, bioinformatics\_workflow.sh contains all bioinformatics work-  
1048 follow used in this project. All additional supporting data are available in the GigaScience  
1049 repository, GigaDB [95]

1050 **Ethics approval and consent to participate**

1051 Procedures for tissue collection followed the Animal Care and Use protocol (#18464) approved  
1052 by the Institutional Animal Care and Use Committee (IACUC), University of California, Davis  
1053 (UCD).

1054 **Consent for publication**

1055 Not applicable

1056 **Competing interests**

1057 The authors declare no competing interests.

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## 1065 **Authors' contributions**

1066 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  
1067 the project; C.K., W.M., and W.L. generated RNA-seq and miRNA-seq data; D.K., G.B., J.T., and  
1068 K.D. participated in tissue collection; R.H and H.J prepared cells; J.J.M., X.Z., X.H., and Z.J.  
1069 generated W.T.T.S-seq data, X.X., P.J.R. and H.J generated ChIP-seq data; M.R.J. generated  
1070 ATAC-seq data; T.P.L.S. generated PacBio Iso-seq data; G.R. and S.C. conducted sequencing of  
1071 RNA-seq, miRNA-seq, ChIP-seq, and ATAC-seq data; H.B. conducted bioinformatics data  
1072 analysis and drafted the manuscript, which was edited by C.A.P., B.M.M., H.J., H.Z., J.E.K., M.R.,  
1073 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  
1074 similarity network; all authors read and approved the final manuscript.

## 1075 **Endnotes**

1076 Mention of trade names or commercial products in this publication is solely for the purpose of  
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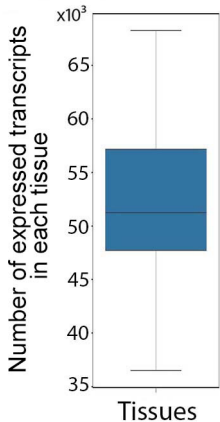
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- 1347

**A** Figure 1



**B** [Click here to access/download;](#)

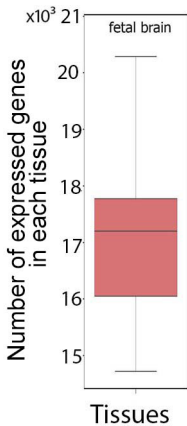


Figure 2

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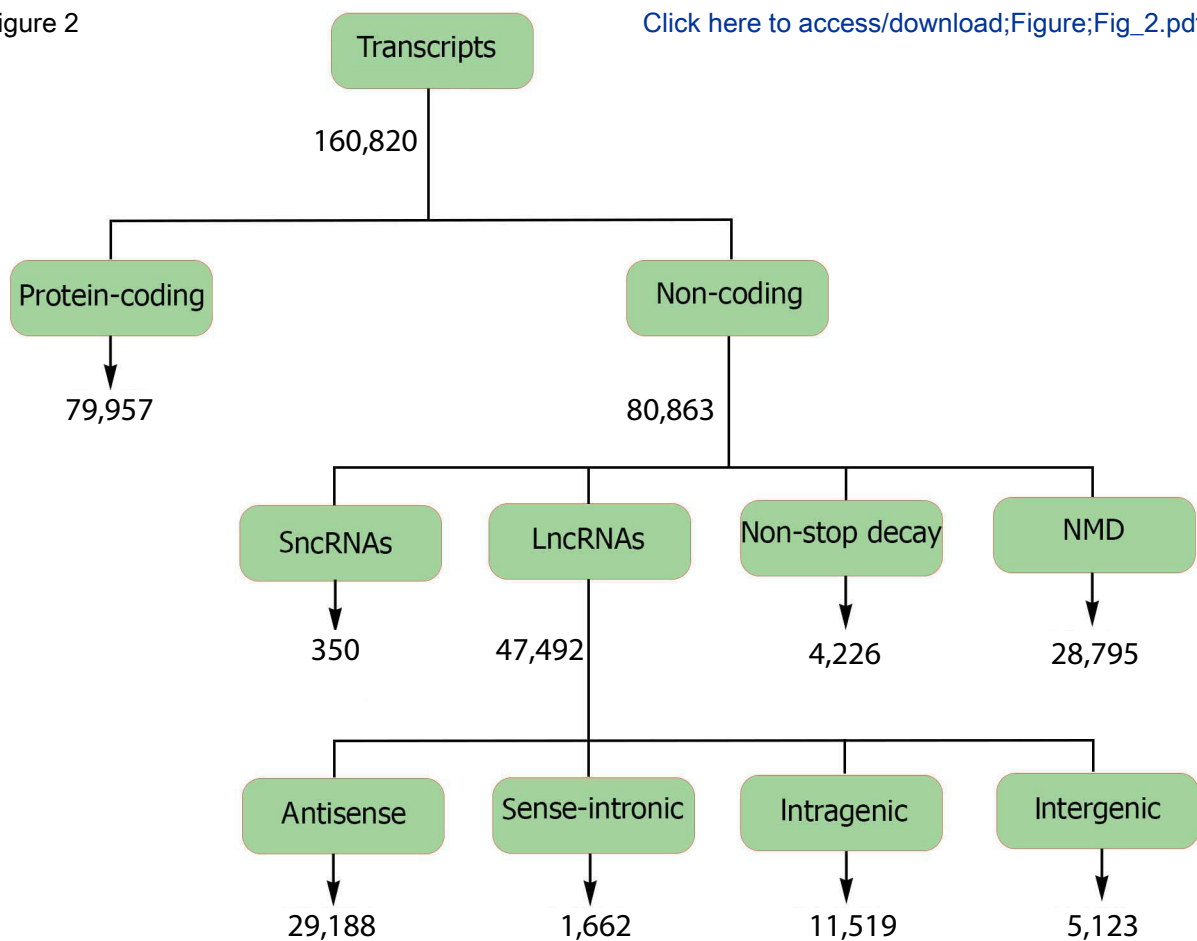


Figure 3

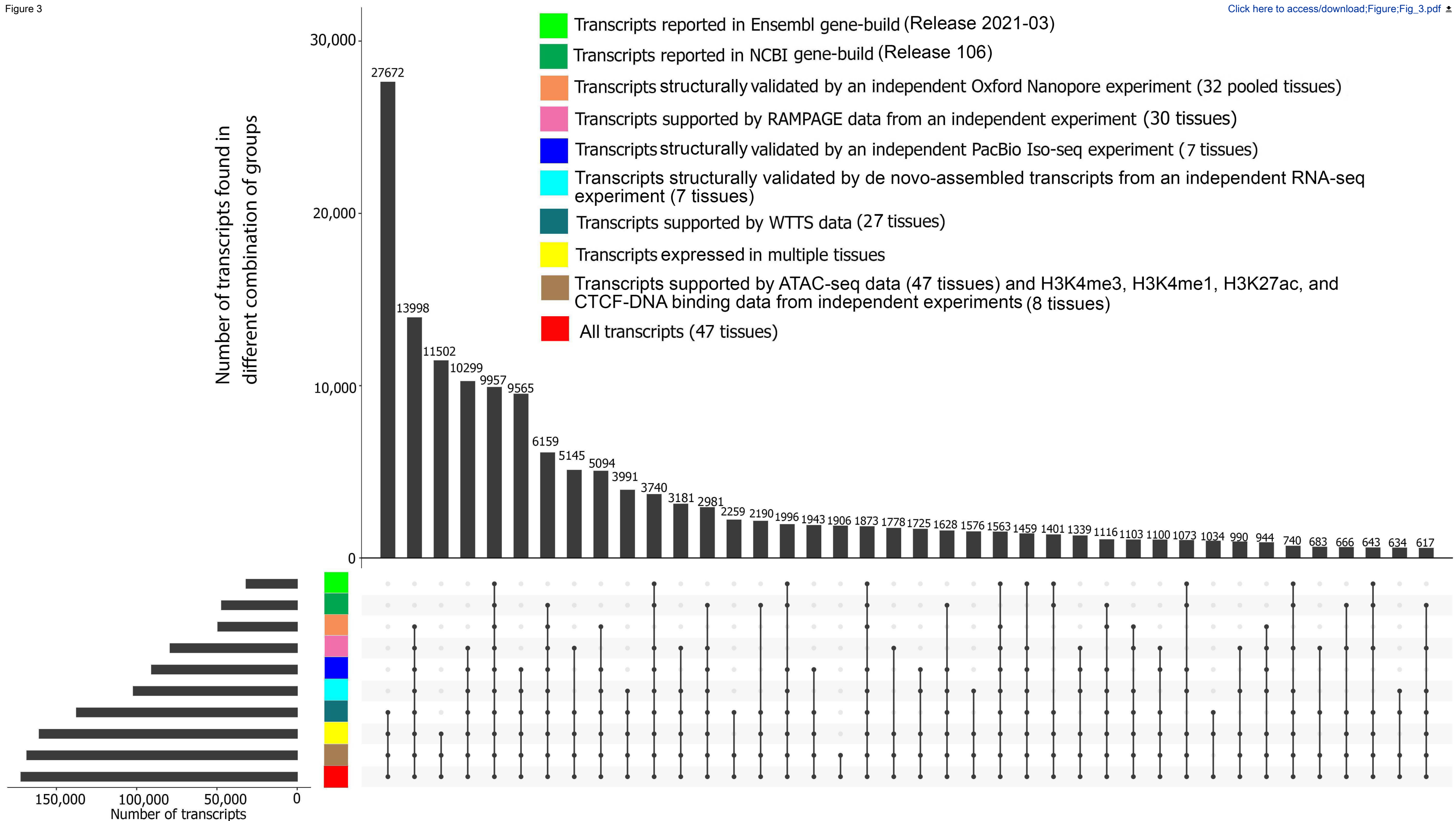
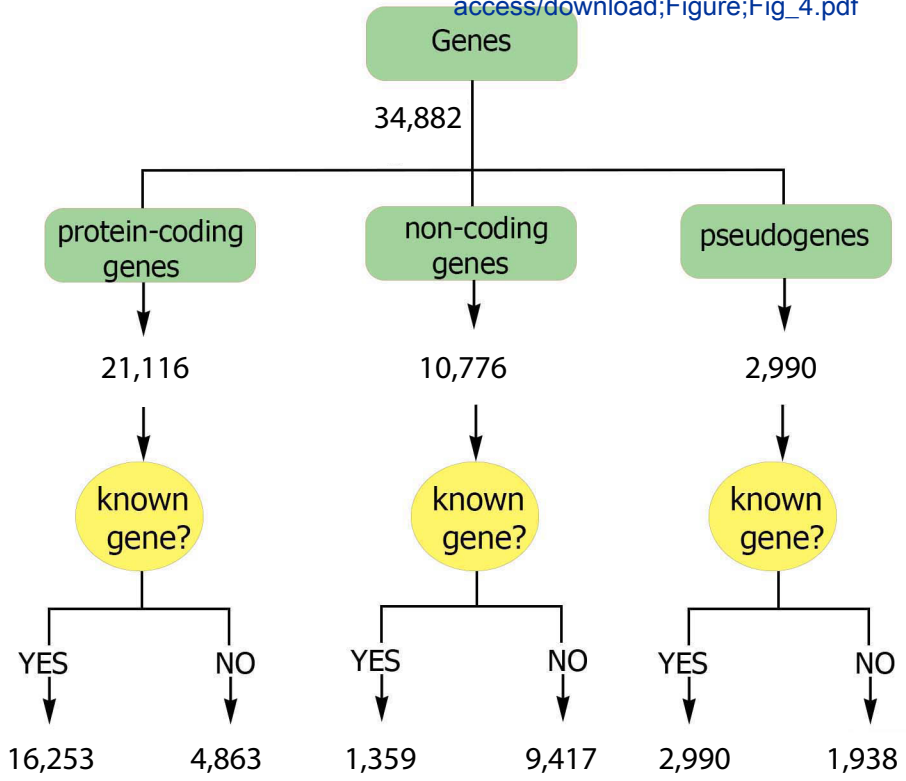
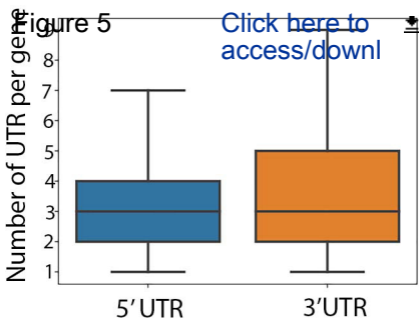




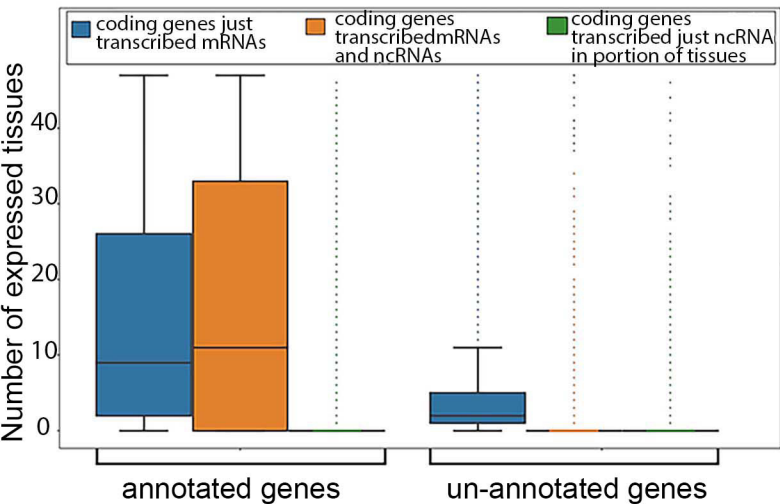
Figure 4

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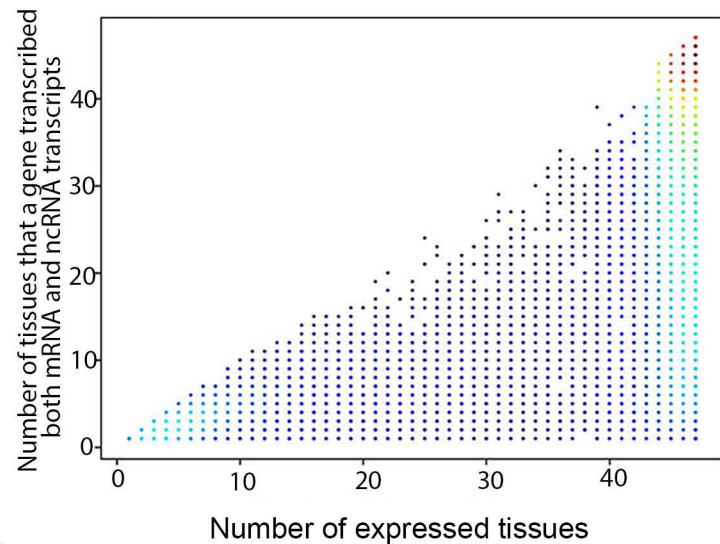


**Figure 6**

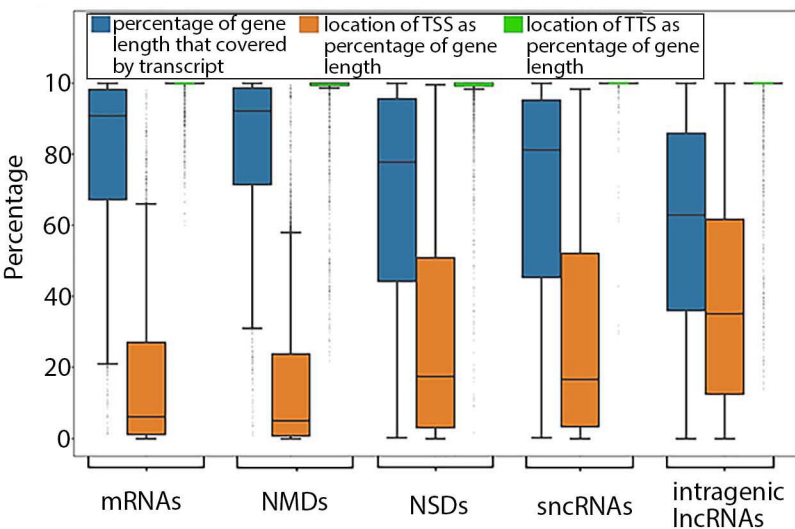


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**C**



**D**

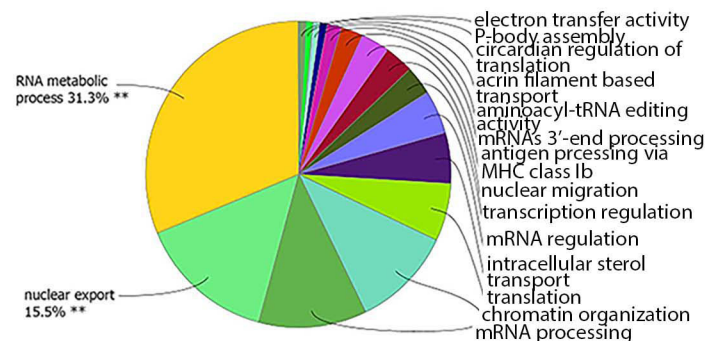
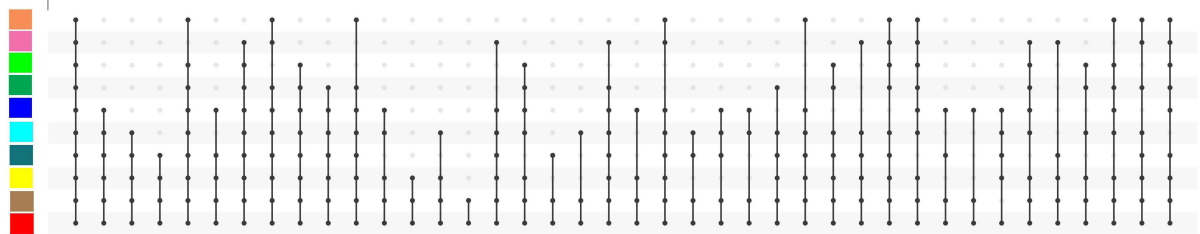
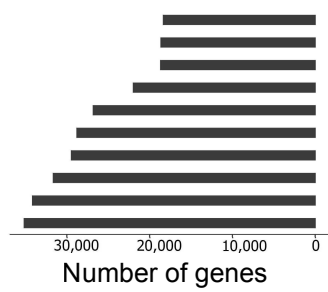
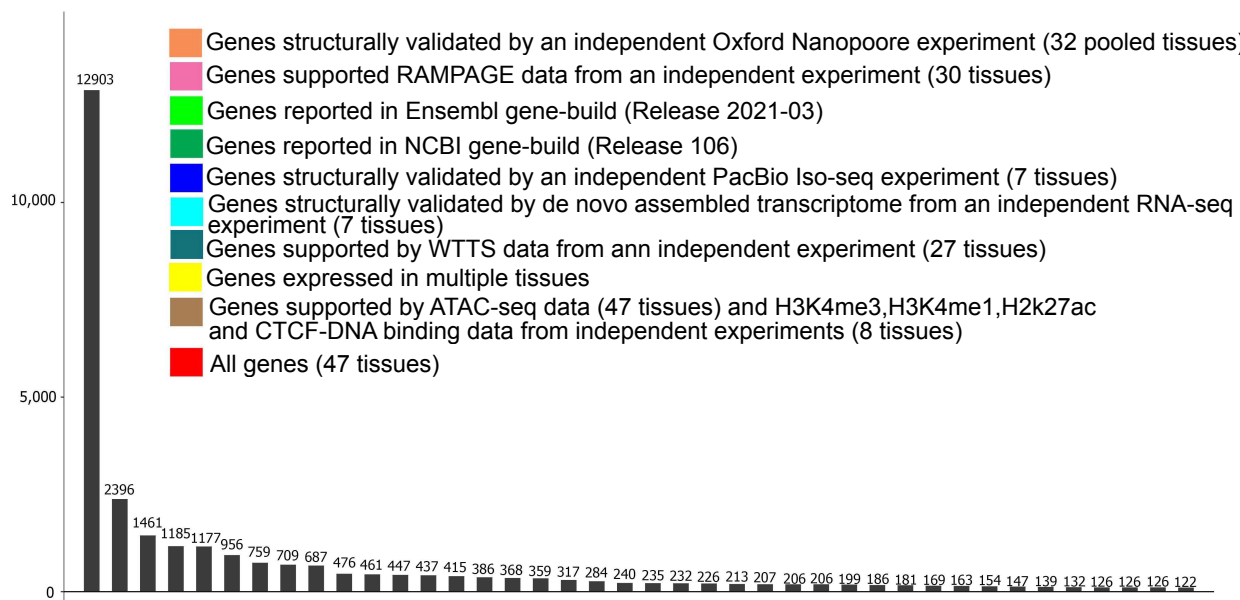


Figure 7

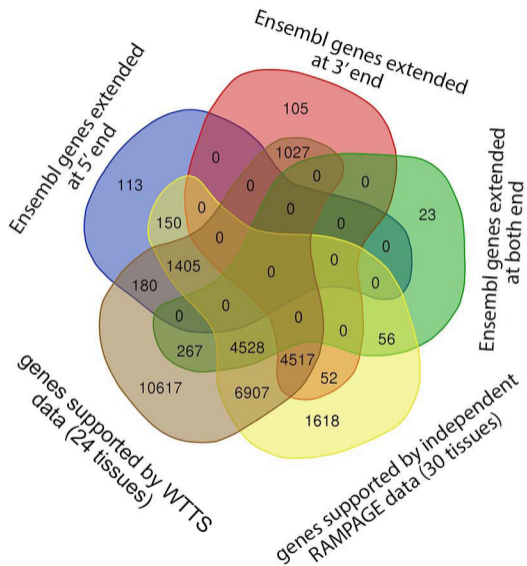
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Number of genes in different combination of groups



- 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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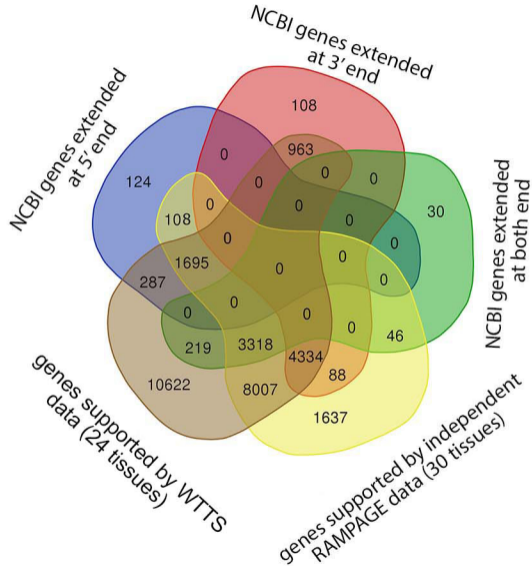
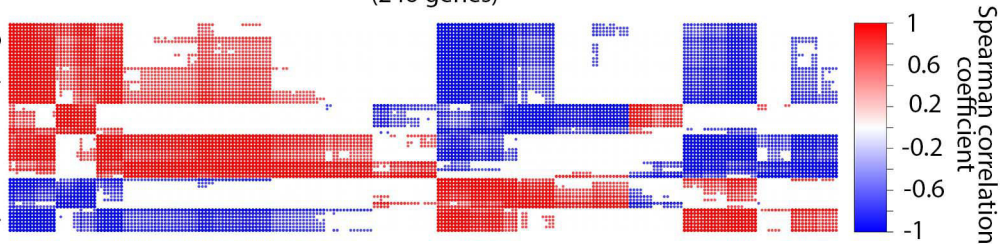


Figure 9

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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

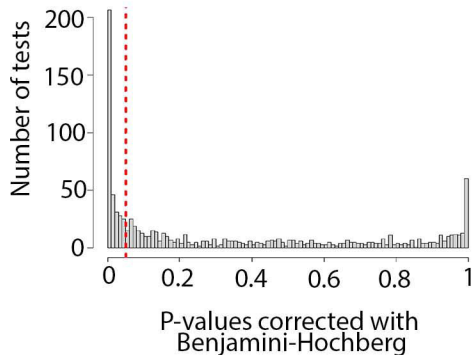
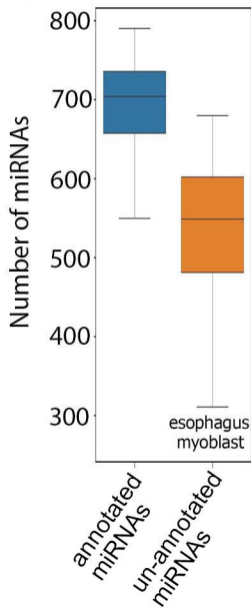


Figure 10

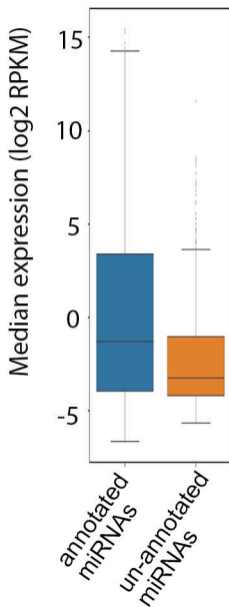
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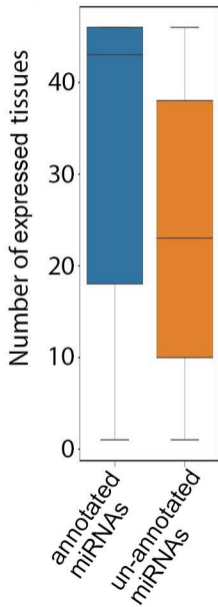
**A**

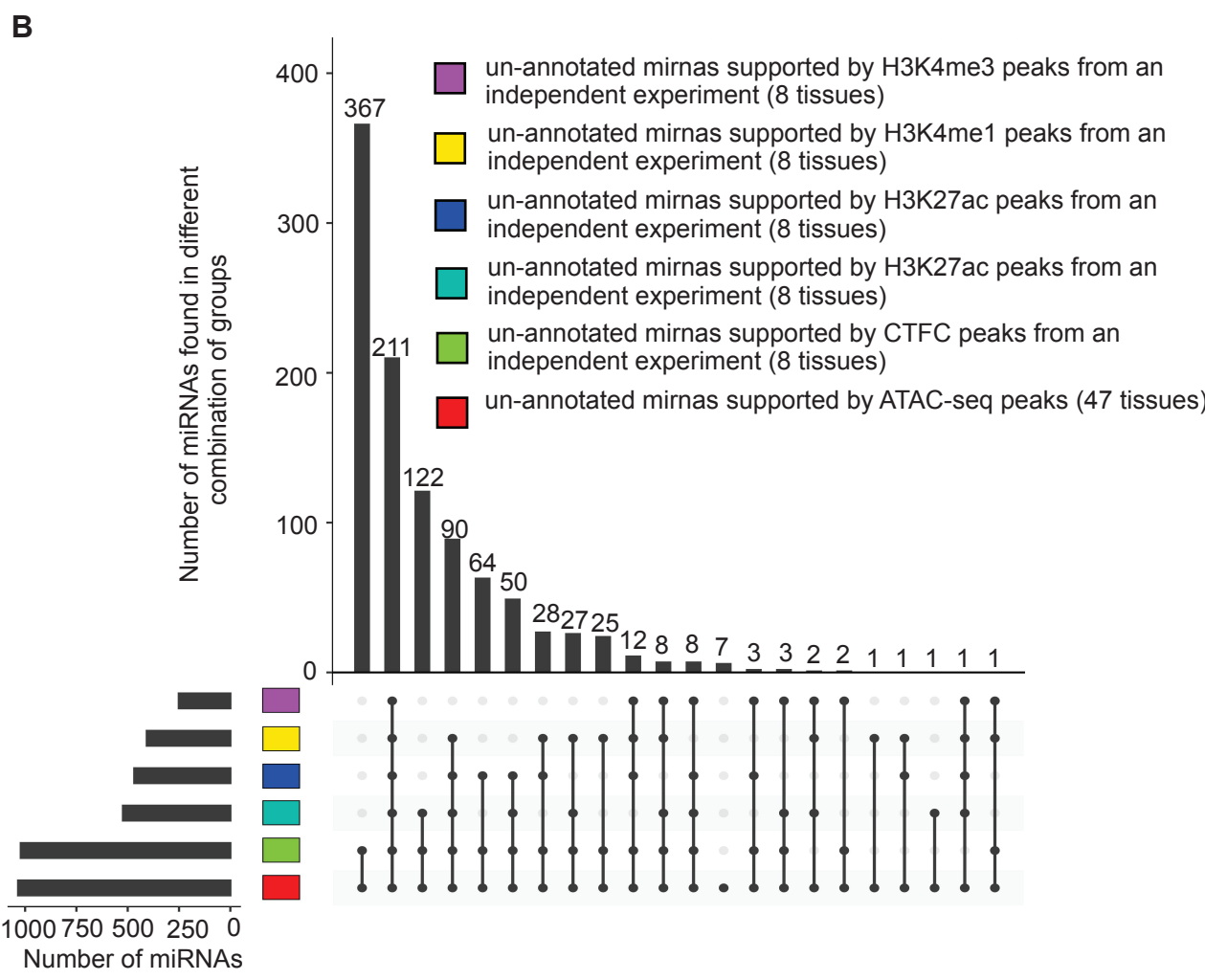
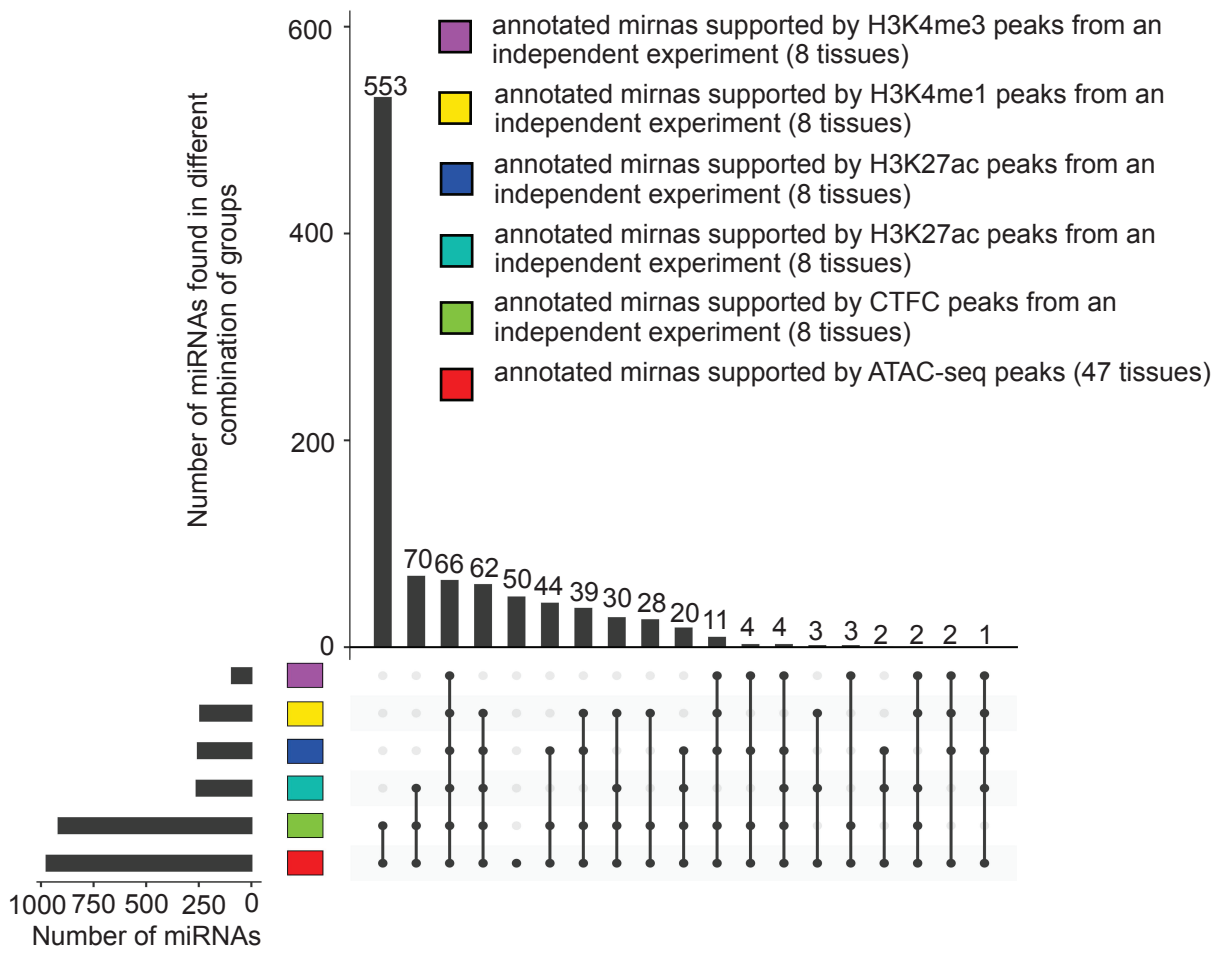


**B**



**C**









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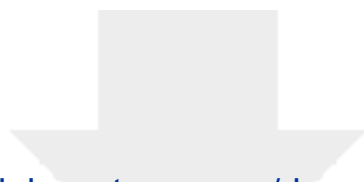
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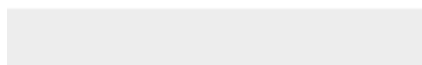
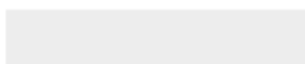



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Dear Editor

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.

### Reviewer#1

**Comment 1:** The authors updated the manuscript title to "Improved annotation of the bovine genome identifies relationships between phenotypic traits". The study just searches for overlapping between the transcripts and publicly available QTL information. This approach helps to better understand the putative function of this transcript. However, it was not tested real associations between these transcripts and the traits. I would suggest the authors review the title of the manuscript. In my opinion, the study is much more focused on the improved annotation of the bovine genome and a screening of transcript isoforms than on the relationship between traits.

**Response:** The manuscript title was revised to "Enhancing Bovine Genome Annotation Throughout Integration of Transcriptomics and Epi-Transcriptomics Datasets Facilitates Genomic Biology"

**Comment 2:** The changes in the discussion section were not tracked, which resulted in difficulty in following the edits.

**Response:** We are sorry for the confusion that this created.

**Comment 3:** In the conclusion, the authors mentioned that: "The integrated transcriptome data with publicly available QTL data revealed putative molecular pathways that may underlie tissue-tissue communication mechanisms and candidate genes responsible for the genetic mechanisms that may underlie genetic correlations between traits". It is not clear how the authors found this relationship between the QTLs and molecular pathways. The authors mentioned in the discussion section the analysis of the interconnection between testis and pituitary tissues with respect to the "percentage of normal sperm" and a potential association with a specific GO term. First, not necessarily a GO term represents a molecular pathway. Additionally, the authors mention only this example in the discussion section. The authors should provide a more comprehensive discussion about this approach and how the other results support potential associations between traits, mainly in the light of the next paragraph, where the results of the trait similarity results are discussed.

## **Response:**

We hypothesized that the integration of the gene/transcript data with previously published QTL/gene association data would allow for the identification of potential molecular mechanisms responsible for a) tissue-tissue communication as well as b) genetic correlations between traits (lines 511-514). To test the first hypothesis, we developed a novel approach to study the involvement of tissue-tissue interconnection in different traits based on the integration of the transcriptome with publicly available QTL data (lines 514-516). In particular, the interconnection between testis and pituitary tissues with respect to the “percentage of normal sperm” trait was investigated in more detail based on three reasons: (1) testis tissue showed the highest number of tissue-specific genes compared to the rest of the tissues (Supplemental file 2: Fig. S4, Fig. S5, Fig. S18, and Fig. S19), and these genes were highly enriched with fertility related traits such as percentage of normal sperm (Supplemental file 17) (lines 386-388), (2) the SPACA5, a testis-specific gene, encoded protein with a signal peptide (SP) that was close to the “percentage of normal sperm” QTLs (lines 391-392). The expression of this gene in testis samples showed significant positive correlation with 70 pituitary expressed genes that were closest to the “percentage of normal sperm” QTLs (Supplemental file 2: Fig. S32, Supplemental file 18) (lines 392-395), (3) there is a well-established hormonal interrelation between pituitary gland and testis. Our analysis resulted in the identification of the regulation of ubiquitin-dependent protein catabolic process, the regulation of nuclear factor- $\kappa$ B (NF- $\kappa$ B) transcription factor activity, and Rab protein signal transduction as key components of this tissue-tissue interaction (Supplemental file 19 and 20) (lines 518-521). Activation of NF- $\kappa$ B requires ubiquitination, and this modification is highly conserved across different species (lines 529-530). NF- $\kappa$ B induces secretion of adrenocorticotrophic hormone from the pituitary, which directly stimulates testosterone production by the testis (lines 530-532). In addition, ubiquitinated proteins in testis cells are required for the progression of mature spermatozoa (lines 532-533). The expression levels of pituitary expressed genes closest to “percentage of normal sperm” QTLs that also encoded signal peptides were significantly correlated with expression levels of testis expressed genes closest to “percentage of normal sperm” QTLs (Supplemental file 2: Fig. S33) (lines 533-536). These testis genes were highly enriched for the “Rab protein signal transduction” BP GO term (Supplemental file 20). Rab proteins have been reported to be involved in male germ cell development (lines 536-538). These results clearly show that our new approach is supported by the biology of traits and Gene Ontology (GO) terms. Thus, it appears that integration of gene data with QTL/association data can be used to identify putative molecular pathways underlying tissue-tissue communication mechanisms (lines 538-540). The limitations of this approach have been discussed in lines 557-561.

### Reviewer#3

**Comment 1:** Please ensure the data provided in the private dropbox area of GigaDB (user115) is correct with regards to the revised manuscript.

**Response:** All data provided to the GigaDB are accurate and reflect the most recent version of the manuscript. We have however not received confirmation from GigaDB that the revised files have been received.

**Comment 2:** In the abstract it is stated "A total number of 171,985 unique transcripts (50% protein-coding) representing 35,150 unique genes (64% protein-coding)". The supplemental\_file14 contains lists of all genes and transcripts, however it only includes 34882 and 160820 unique genes and transcripts respectively not the same as stated in the abstract, please clarify which is correct? And ensure other mentions of those numbers in the manuscript are also correct.

**Response:** The number of transcript/genes were corrected through the manuscript to reflect the supplemental data (total of 160,82 transcripts and 34,882 genes) (lines, 38-40, 45, 114-115,161-162, 187, 204-213, 284, 288, 366-367,477-480, 487, 491, Table 1, Table 7, Figure 2, and Figure 4)

**Comment 3:** "The diversity of RNA and miRNA transcript among 50 different bovine tissues and cell types was assessed..." I am still unclear how the number 50 has been reached? Supplemental\_file1 includes 51 different names of tissues, however, 5 of those names are actually mammary gland at different time points, so its debatable if they constitute different tissue or cell type?

From a data archiving perspective, the Tissue values should all use valid ontology terms as the tissue field is not meant for distinguishing different time points of sampling, there are other metadata fields for that information.

The use of valid ontology terms will enable others to discover and re-use these data appropriately and is considered good-practice.

**Response:** lines, 90-91, 439, and 565-566, were revised as they caused ambiguity. In addition, there are 50 tissue, developmental stages, and cell types listed for RNA and miRNA datasets (combined) in the most recent version of submitted Supplemental\_file1.tsv file.

**Comment 4:** The section on trait similarity is perplexing me (and this maybe my lack of experience in this area). Many of the traits mentioned in the network are related to phenotypic measurements, e.g. sperm volume. So, does that mean you have captured many phenotypic values for all the sampled animals? If so, where are those data?

The most recent version of submitted Supplemental\_file1.tsv file listed 50 different tissue, developmental stage, and cell lines for RNA and miRNA datasets (combined).

**Response:** Line 801, Publicly available bovine QTLs were retrieved from Animal QTLdb. In addition, the limitation of this approach has been discussed on lines 557-561.

**Comment 5:** Where the bioinformatics analysis steps are mentioned; "The overview of the bioinformatics analysis steps is presented in Supplemental file 2: Fig. S39." The authors should include reference to the annotated script file provided to GigaDB.

**Response:** The\_GitHub directory included the bioinformatics work-follow and custom scripts, was added to Supplemental file 2: Fig. S39 legend.

**Comment 6:** The statement "...outlier samples were expressed and removed from downstream analysis." requires evidence. All sequence data generated must be submitted to the archives and cited by accession number, especially where you have removed it from further analysis as an outlier. If you do not provide those data, you are open to accusations of cherry-picking your data.

**Response:** Unfortunately, we do not have access to these data samples anymore.

**Comment 7:** The description of the supplemental file 5 in the manuscript differs from the content, please check all supplemental files contain the expected data and are correctly described in the manuscript.

**Response:** We are not sure what file you were referring to because everything in our perspective looks correct and the most recent version of "Supplemental file 5" (submitted to GigaDB on Jul 18, 2023) includes gene/transcript quantification.

**Comment 8:** The addition of supplemental\_file23.docx has helped clarify some aspects, but it has also drawn attention to some (possibly) missing data;

- The section sub headed "Cell sample collections" describes how some cells were grown, however the main manuscript does not describe these results clearly and I am unable to determine what analysis was actually done with those cells? Were they sequenced? If so, which BioSample accessions do they relate to?

For better clarity, would it be possible to list the unique Animal IDs within each section, e.g. Adult tissue collection change "Eleven cattle (6 males and 5 females) were slaughtered..." to "Eleven cattle (6 males- M08, M09, M10, M11, M130, M22, M23, and 5 females- F05, F06, F07, F12) were slaughtered..."

As you can see above, by looking at the "Samples\_meta-data.tsv" provided and filtering for age 420days\* it appears there are actually 7 males and 4 females not 6 and 5 as stated in the MS, please clarify which is correct.

\*- why use 420 days in the archive but 4 months in the paper? Try to be consistent.

**Response:** As indicated in 'supplemental\_file23.docx,' the cell types used in this study include adipocytes, pre-adipocytes, and myocytes. They were all sequenced, and their respective ENA Run Accessions were listed in 'Supplemental\_file1.tsv' file (adipocytes: ERR9846745, ERR9846746, ERR9846747; pre-adipocytes: ERR9707987, ERR9707989, ERR9708039, ERR9708041, ERR9708042, ERR9846824, ERR9846825, ERR9846826; myocytes: ERR9708029, ERR9708030, ERR9708033, ERR9708034, ERR9708038, ERR9846810, ERR9846811). A revised version of 'Samples\_meta-data.tsv,' matching 'Supplemental\_file1.tsv' was submitted to GigaDB. The age of Herefords breed animals was corrected to '420 days' throughout the manuscript (Supplemental file 23, line 20). In addition, animal IDs were added to Supplemental File 23 for better clarity (lines 18-19, and 25-26).

**Comment 9:** "Mammary gland tissue collection. The 14 animals used in this study... 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."

In the supplemental\_file1 table, when I filter for tissue= mammary gland (virgin), mammary gland (late pregnant), mammary gland (early lactating), or mammary gland (mid pregnant); I can only find 10 different Animal IDs; mam-01, mam-02, mam-03, mam-09, mam-10, mam-11, mam-13, mam-14, mam-15, mam-16. Where are the data for the other 4 animals? It appears maybe there is a 5th mammary tissue "mammary gland (adult)" that may account for the other 4 samples, which means the manuscript statement of 4 time points is incorrect.

**Response:** The number of collected time points for mammary-gland samples was corrected to 5 (Supplemental file 23: lines 32-35). In addition, the age of animals related to the "mammary gland (adult)" were corrected in the revised 'Samples\_meta-data.tsv', and 'Supplemental\_file1.tsv' files. We also updated these samples metadata at ArrayExpress database (E-MTAB-11699) to reflect this revision.

**Comment 10:** "RNA-seq library construction. Tissue samples (Supplemental file 1) were collected from live" - supplemental\_file1 does not contain a list of tissues, it is a table of all different sequence run experiments.

**Response:** The 'Tissue' column in the 'Supplemental\_file1.tsv' contains the list of tissues for each dataset used in the study.

**Comment 11:** The section titled "Sequencing the transcriptomes of seven bovine tissues by using the PacBio Iso-Seq and Illumina RNA-Seq technologies" it is unclear to me why it starts by stating previously published data were used and then goes on to describe how you extracted RNA. Is that a description of how those previously published data were created? Or is it describing additional sequencing carried out by yourselves for this study? If the later, please clarify which NCBI accessions relate to those data.

**Response:** The section titled "Sequencing the transcriptomes of seven bovine tissues by using the PacBio Iso-Seq and Illumina RNA-Seq technologies" was removed from Supplemental\_file23.docx. For clarity, a brief description of the experiment was added to the "PacBio Iso-Seq data analysis" section (lines 631-643).