

Identification and expression profiling of toxic boron-responsive microRNAs and their targets in sensitive and tolerant wheat cultivars

Doğa Selin KAYIHAN¹ , Emre AKSOY² , Ceyhan KAYIHAN^{3,*} 

¹Department of Molecular Biology and Genetics, Gebze Technical University, Kocaeli, Turkey

²Department of Agricultural Genetic Engineering, Faculty of Agricultural Sciences and Technologies, Niğde Ömer Halisdemir University, Niğde, Turkey

³Department of Molecular Biology and Genetics, Başkent University, Ankara, Turkey

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Abstract: Post transcriptional gene regulation in wheat cultivars caused by boron (B) toxicity has not been reported to date. In this study, two wheat cultivars Bolal-2973 (B-tolerant) and Atay-85 (B-sensitive) were compared with regard to the transcriptional regulation of miR319, miR172 and miR398 and their plausible target genes in order to address differences in their performances under high B levels. The expression levels of *Cu/ZnSOD* gene were found to be greater in Atay exposed to toxic B compared to Bolal, as verified by stable expression level of miR398. In wheat cultivars, both toxic B concentrations might cause an induction of leaf senescence mechanism due to stable level of JA and ethylene-related miRNAs, miR172 and miR319. miR172 targeting transcription factor TOE1 was only induced under B toxicity in sensitive cultivar Atay. However, MYB3 as target of miR319 was significantly upregulated under toxic B in both cultivars. Also, computational prediction of these miRNA targets in wheat was performed and their orthologs in *Arabidopsis thaliana* were determined. Functional protein association networks of proteins encoded by miRNA targets and gene ontology enrichment analyses of these genes were identified. We identified new sets of genes that are targets of miR172, miR319 and miR398 in *T. aestivum*. In addition, miR172, miR319 and miR398 are responsive to different nutrient deficiencies or toxicities such as Fe, P, B, S and Cu, suggesting crosstalk between the post-transcriptional regulatory mechanisms involving miRNAs in plants.

Key words: *Arabidopsis thaliana*, boron toxicity, microRNA, *Triticum aestivum*, post-transcriptional regulation

1. Introduction

Boron (B) toxicity has negative impacts on crop yield and quality in agricultural lands, especially in arid and semi-arid regions. Rising temperatures caused by global warming and alteration of precipitation patterns can cause an increase in desertification rates, thereby, favoring B accumulation to the toxic levels in the soil worldwide (Landi et al., 2019). B toxicity alters plant metabolism, causes growth impairments, leads to chlorotic and necrotic patches in leaves and stems (Reid et al., 2004), and negatively affects the root growth in major crops (Choi et al., 2007; Aquea et al., 2012). One of the widely-accepted tolerance mechanisms against B toxicity is the enhancement of the antioxidative systems allowing the plant to combat B-triggered oxidative stress occurring due to overproduction of reactive oxygen species (ROS) (Landi et al., 2012). Effects of B toxicity and accompanying oxidative stress have been investigated in many plants. However, our knowledge about how plants respond to B toxicity at the molecular level is still limited. Also,

contradictory information related to physiological and biochemical responses of plants to excess B was reported (Liu et al., 2005). The generation of osmotic stress by toxic B levels was not precisely proven as stated by different researchers (Reid et al., 2004; Landi et al., 2019). This statement cannot be valid and should be polished since the discrepancy between studies related to excess B levels might be dependent on experimental design and plant genotype. One of the reasons for insufficient comprehension of B stress is that the examinations have mostly been conducted at only one biological organization level (Kayihan et al., 2016). However, stress is expressed simultaneously at different sub-organismal levels in a plant body including physiological, biochemical, cellular, and molecular levels (Zhang, 2015). For this reason, in our previous study, we evaluated the changes in antioxidative mechanisms with an integrative approach at physiological, biochemical, transcriptional, and post-transcriptional levels under B toxicity conditions in *Arabidopsis thaliana* as a model plant (Kayihan et al., 2016). Accordingly, B toxicity strongly

* Correspondence: ckayihan@baskent.edu.tr

stimulated the expression levels of genes encoding for superoxide dismutases (SOD) and its respective activity, which led to the over-accumulation of hydrogen peroxide (H_2O_2). This change was due to the expression of *miR398* that provides post-transcriptional regulation of *Cu/ZnSOD* (*CSD1*) in *Arabidopsis thaliana*. Recently, Landi et al., (2019) suggest that an antioxidant apparatus is one of the critical features for tolerant species/genotypes coping with the effects of B toxicity. Therefore, it is essential to study the regulation of important genes involved in antioxidant responses at molecular level in plants against to B toxicity. In addition to its effects on antioxidant mechanisms, toxic B can disrupt metabolic processes related to photosynthesis (Landi et al., 2013) due to the decrease in electron transport rate, CO_2 efficiency, and photosystem II efficiency (Papadakis et al., 2004; Landi et al., 2014). Also, toxic B led to alterations of photosynthetic pigment content and the ratio of chlorophyll a and b (Huang et al., 2014; Kayihan et al., 2017) and carotenoid content (Sarafi et al., 2018). These effects are related to the ability of B to form complexes with molecules such as ATP and NADPH (Cervilla et al., 2009). This interaction limits the availability of free energy required for carbohydrate biosynthesis in the Calvin–Benson cycle. Thus, alterations in sugar content and partitioning (Roessner et al., 2006; Papadakis et al., 2018), and carbon skeleton devoted to amino acids can be observed under B toxicity (Guo et al., 2014; Sang et al., 2015). Therefore, the mechanism of early senescence can be promoted by an imbalance of the C/N ratio under B toxicity (Sotiras et al., 2019). Possible activation of leaf senescence might be verified by altered expression of the genes involved in jasmonic acid (JA) and ethylene metabolisms under high B in barley (Öz et al., 2009) and wheat (Kayihan et al., 2017). Also, in our previous report, the changes in this mechanism were investigated in more detail by determining the expression levels of microRNAs regulating the JA- and ethylene-related transcription factors in *A. thaliana* under high B conditions (Kayihan et al., 2019). As expected, we found that the expression levels of *miR172* and *miR319* were dramatically induced by B toxicity in *Arabidopsis thaliana*. *miR172* regulates flowering time and floral organ identity in *Arabidopsis thaliana* by targeting *APETALA2/ETHYLENE RESPONSE FACTORS* (*AP2/ERFs*) (Zhao et al. 2007). *miR319* and its target genes, *TEOSINTE BRANCHED1*, *CYCLOIDEA*, and *PROLIFERATING CELL NUCLEAR ANTIGEN BINDING FACTOR* (*TCP*), play pivotal roles in leaf development (Fang et al., 2021). Therefore, understanding the post-transcriptional regulation of key genes controlling the leaf and flower development is important in plants tolerant to B toxicity.

After determining the possible role of post-transcriptional regulation of *CSD1* by *miR398* and post-

transcriptional regulation of JA- and ethylene-related transcription factors by *miR172* and *miR319* in *Arabidopsis thaliana* against B toxicity (Kayihan et al., 2016; Kayihan et al., 2019), in this study, we aimed to identify the potential targets of *miR172*, *miR319*, and *miR398* in wheat, and their orthologs in *Arabidopsis thaliana* were determined. We identified new sets of genes that are targets of *miR172*, *miR319* and *miR398* in wheat with interesting functions that have not been studied before under B toxicity. Also, functional protein association networks of miRNA targets were identified. Gene ontology (GO) enrichment analyses of genes encoding for the proteins involved in PPI networks and the expression levels of these genes identified in PPI network analysis were performed. Finally, we determined the expression levels of these miRNAs as well as their selected targets in B-sensitive (Atay-85) and -tolerant (Bolal-2973) Turkish wheat cultivars under B toxicity. To the best of our knowledge, this is the first report that demonstrates the possible correlation of transcriptional and post-transcriptional regulations caused by B toxicity in wheat cultivars with already found changes in *Arabidopsis thaliana* as a model plant.

2. Materials and methods

2.1. miRNA target prediction and homology analysis

To determine the targets of *miR172*, *miR319* and *miR398* in *T. aestivum*, mature miRNA sequences were determined from *Arabidopsis thaliana* in miRBase database (version 22.1, <http://www.mirbase.org/>) (Kozomara et al., 2019). Then, the miRNA targets were identified by using psRNATarget software (version 2, <http://plantgrn.noble.org/psRNATarget/>) (Dai et al., 2018) with miRNA-target pairing stringency of 3, complementarily scoring length (HSP size) of 20, allowed maximum energy to unpair the target-miRNA site (UPE) of ≤ 25 , and range of central mismatch leading to translational inhibition of 9-11 nt, according to Kumar et al., (2015). Target mRNA sequences in *T. aestivum* (for *miR172*, *miR319*) or in all plant species (for *miR398*) were downloaded and protein sequences were identified by blastx against *T. aestivum* genome in National Center for Biotechnology Information (NCBI, Johnson et al., 2008) with default settings. Then, homologous targets with the highest significant similarity were identified in *A. thaliana* by using pBLAST in NCBI and The Arabidopsis Information Resource (TAIR, Lamesch et al., 2012) databases with default settings.

2.2. Protein-protein interaction (PPI) network analysis

To determine the proteins that potentially interact with the miRNA targets in *T. aestivum*, functional protein association networks of miRNA targets in *T. aestivum* were determined via STRING protein-protein interaction networks functional enrichment and network drawing analysis (version 11, <https://string-db.org/>) (Szklarczyk et

al., 2019) with a confidence level of 0.7 and excluding text-mining as the source of interaction. Then, homologous targets with the highest significant similarity were identified in *A. thaliana* and *Hordeum vulgare* by using pBLAST in NCBI, TAIR, and The Barley Genome Explorer (BARLEX, Colmsee et al., 2015) databases with default settings.

2.3. Gene ontology (GO) enrichment analysis

GO enrichment analyses of genes encoding for the proteins involved in PPI networks were done by PANTHER version 14 (Mi et al., 2019) against the GO database released on 2019-12-09. The reference list included all available *T. aestivum* genes. Results of GO biological process and molecular function were given after Fisher's exact testing followed by Bonferroni correction for multiple testing ($p < 0.05$).

2.4. In silico analysis of microarray experiments and gene set enrichment analysis (GSEA)

To determine the expression levels of genes identified in PPI network analysis of miR172, miR319 and miR398 target genes, microarray CEL files were downloaded from the Gene Expression Omnibus database (Edgar et al., 2002) for *A. thaliana* (GSE32659 - Aquea et al., 2012) and *H. vulgare* (GSE14521 - Öz et al., 2009) or obtained from our previous study for *T. aestivum* (Kayihan et al., 2017) under B toxicity. Then, the expression levels of each gene were determined by Genespring GX (Agilent) according to the user's manual, and a heat map was generated in TBtools (Chen et al., 2020).

GSEA was performed using GeneTrail (Backes et al., 2007; Schuler et al., 2011) according to our previous study (Aksoy et al., 2013). GSEA was performed for each sorted dataset using gene sets created from B toxicity (Kayihan et al., 2017) or heat stress in *T. aestivum* (Aprile et al., 2013), *A. thaliana* (Aquea et al., 2012 or Kilian et al. 2007, respectively) and *H. vulgare* (Öz et al., 2009 or Pacak et al., 2016, respectively). The gene sets not identified in the PPI network but enriched in heat stress were used as negative controls in all three organisms. False discovery rate was used as the *P*-value adjustment, and the values are presented (Benjamini and Hochberg, 1995).

2.5. Plant material and stress treatment

Wheat seeds of Atay-85 (B-sensitive) and Bolal 2973 (B-tolerant) cultivars were provided by the Republic of Turkey Ministry of Agriculture and Forestry. Sensitive and tolerant characters of these wheat cultivars were previously determined according to B accumulation in their leaf tissues (Kalaycı et al., 1998; Kayihan et al., 2017). Seeds were imbibed for 24 h and sterilized in 40% of NaOCl by agitation for 20 min and then rinsed with sterile distilled water X3. Seeds were sown in vitro Vent containers (Duchefa Biochemie, NL) containing sterile perlite and directly irrigated by liquid Murashige and Skoog (MS)

medium (Murashige and Skoog, 1962) including sufficient ($100 \mu\text{M H}_3\text{BO}_3$) and toxic levels of B (1 and 3 mM H_3BO_3) in 2 days interval. They were grown at $22 \pm 2 \text{ }^\circ\text{C}$ with an irradiance of $300 \mu\text{mol m}^{-2} \text{ s}^{-1}$ at 16-h of light photoperiod and 60 % relative humidity in a growth chamber for 10 days.

2.6. Quantitative real-time polymerase chain reaction (qRT-PCR) analysis

Leaf samples from 10-day-old seedlings of wheat cultivars were ground in 2 mL-Eppendorf tubes by Retsch MM400 grinder. Total RNAs were isolated from the ground tissue samples by the Trizol method (Chomczynski and Sacchi, 1987). Total RNA integrity was determined by running on 1% agarose gel electrophoresis, and the quantity was determined by a nano-spectrophotometer (data not shown). Primers for miRNA target genes were specifically designed according to the coding sequence of genes in *T. aestivum* using NCBI and Primer3 primer designing tool (Untergasser et al., 2012). miRNA sequences were obtained from miRBase and stem-loop (SL) RT, and forward primers were specifically designed according to the protocol of Varkonyi-Gasic et al. (2007). Primer sequences for miRNAs and their targets are given in Table 1.

The first-strand cDNAs were synthesized from 1 μg of total RNAs by using Maxima First Strand cDNA Synthesis Kit (Thermo Scientific). cDNA synthesis was confirmed by reverse transcription PCR (RT-PCR). Briefly, 1.5 μL of cDNA product was amplified with 5 \times FIREPol Master Mix (Solis BioDyne) containing 12.5 mM MgCl_2 , and specific primers (0.4 μM) in a 20 μL total volume of PCR reaction. The PCR conditions were as follows: initial denaturation at $95 \text{ }^\circ\text{C}$ for 5 min, followed by 35 cycles at $95 \text{ }^\circ\text{C}$ for 40 s, $55 \text{ }^\circ\text{C}$ for 30 s and $72 \text{ }^\circ\text{C}$ for 45 s, and a final extension at $72 \text{ }^\circ\text{C}$ for 5 min. PCR products were run on 1% agarose gel and visualized by Image Lab (Biorad, USA). After confirmation of correct cDNA synthesis, qRT-PCR was conducted using Maxima SYBR Green qPCR Master Mix (2X) (Thermo Scientific) on StepOnePlus Real-Time PCR System (Applied Biosystems). For qRT-PCR analysis, 1 μL of cDNA product, 7 μL of 2X Master Mix, 0.3 μM final concentration of forward and reverse primers were supplied to 15 μL of total volume with nuclease-free water. The qRT-PCR conditions were initiated with denaturation at $95 \text{ }^\circ\text{C}$ for 10 min, followed by 40 cycles of $95 \text{ }^\circ\text{C}$ for 15 s, $59 \text{ }^\circ\text{C}$ for 30 s, and $72 \text{ }^\circ\text{C}$ for 30 s. The melting curve was analyzed at 60– $95 \text{ }^\circ\text{C}$ after 40 cycles. Normalization was made by using the actin gene (*ACT2*) (Kayihan et al., 2016) and $2^{-\Delta\Delta\text{Ct}}$ was used for the determination of fold change of each comparison.

The expression of wheat miRNAs was detected using the stem-loop qRT-PCR method of Varkonyi-Gasic et al. (2007). Mixtures of 12 μL involving 1 μg of RNA, RNase-free water, and 2 μM SL primer mix were prepared.

Table 1. List of primers used in RT-qPCR studies.

Primer name	Sequence 5' to 3'
Tae_miR398_SL	GTCGTATCCAGTGCAGGGTCCGAGGTATTCGCACTGGATACGACCGGGGG
Tae_miR398_F	CGGTGGTGTGTTCTCAGGTCC
Tae_miR172_SL	GTCGTATCCAGTGCAGGGTCCGAGGTATTCGCACTGGATACGACATGCAG
Tae_miR172_F	CGGCGGAGAATCTTGATGATG
Tae_miR319_SL	GTCGTATCCAGTGCAGGGTCCGAGGTATTCGCACTGGATACGACAGGGAG
Tae_miR319_F	CGGATATTGGACTGAAGGGAG
Universal_R	GTGCAGGGTCCGAGGT
Tae_Actin_F	AGGTTTCAGGTGCCCTGAGGT
Tae_Actin_R	CAACATCACACTTCATGATGGA
Tae_MYB3_F	AAACTGCGGCTTCATGGATC
Tae_MYB3_R	TGAGAACTGATCGACCGAGG
Tae_TOE1_F	CCGGTGGCCAAGAAGAGC
Tae_TOE1_R	TTGCCGCAATCCCAGATATG
Tae_CSD_F	GCACCATCTTCTTCACCCAG
Tae_CSD_R	AGGGTTGAAGTGTGGTCCAG

Then, they were incubated for 5 min at 65 °C followed by incubation on ice for 2 min. Subsequently, 5X reaction buffer, RiboLock RNase inhibitor (20 U/ μ L), 10 mM dNTP, and reverse transcriptase (Thermo Scientific) were added to the mixtures. They were incubated at 16 °C for 30 min followed by pulsed reverse transcription of 60 cycles at 30 °C for 30 s, 42 °C for 30 s, and 50 °C for 1 s. The tubes were subsequently incubated for 5 min at 70 °C. The cDNAs of miRNAs obtained from stem-loop pulsed RT reactions were used for qRT-PCR. Mixture, conditions, and normalization procedures for miRNA expression were similar to the target genes mentioned above.

2.7. Statistical analyses

Gene expression experiments were performed as four biological replicates ($n = 4$). The data of qRT-PCR were statistically analyzed by using a non-parametric version of the t-test in SPSS statistical programme. They were shown as mean with standard error (SE). Statistics used in individual bioinformatic analyses were given in suitable sections and figure/table legends.

3. Results

3.1. Determination of miRNA target sequences and their orthologs

Known sequences of Arabidopsis mature miR172, miR319 and miR398 were determined from the miRBase database, and their targets were identified by psRNATarget software (Supplemental Dataset). Among all potential targets from different organisms, target mRNA sequences were

selected in *T. aestivum* (for miR172, miR319) for more species-specific target discovery. mRNA target sequences of miR398 were determined in all plant species since there was no predicted wheat target identified to date in the database. After the determination of proteins encoded by the target mRNAs in *T. aestivum*, their orthologs were identified in *A. thaliana*.

miR172 targets six mRNAs encoding for three floral homeotic proteins (QEL52102.1, ANW09544.1 and AFV46170.1), one asynapsis protein (ABR20128.1), and two proteins involved in alternative splicing (pre-mRNA processing) (AAY84884.1 and AAY84871.1) in wheat (Table 2). Arabidopsis orthologs of floral homeotic proteins included RELATED TO AP2.7 / TARGET OF EARLY ACTIVATION TAGGED (EAT)1 (RAP2.7/TOE1), APETALA2 / FLOWER1 / FLORAL MUTANT2 (AP2/FL1/ FLO2) and TARGET OF EARLY ACTIVATION TAGGED (EAT)3 (TOE3). Arabidopsis orthologs of ABR20128.1 are ASYNAPTIC1 (ASSY1) and ASYNAPTIC2 (ASY2). Orthologs of AAY84884.1 and AAY84871.1 in *Arabidopsis thaliana* are the proteins found in SERINE/ARGININE-RICH PROTEIN SPLICING FACTOR family.

miR319 targets six mRNAs encoding for one histone protein (CAA42530.1), two R2R3-MYB transcription factors (AEV91140.1 and AAT37169.1), one ribosomal protein (DAA01149.1), one lipid transfer protein (ABE99813.1), and one ubiquitin-activating protein (AAA34265.1) in wheat (Table 3). Arabidopsis ortholog

Table 2. miR172 target sequences in *Triticum aestivum* and their orthologs in *Arabidopsis thaliana*.

<i>Triticum aestivum</i>		<i>Arabidopsis thaliana</i> orthologs					
NCBI number	Protein name	NCBI number	AGI number	Protein name	Protein Code	Percent Identity (%)	E value
QEL52102.1	floral homeotic protein	NP_001189625.1	AT2G28550	RELATED TO AP2.7 / TARGET OF EARLY ACTIVATION TAGGED (EAT) 1	RAP2.7/TOE1	47.98	2 x 10 ⁻⁹⁸
		OAO99308.1	AT4G36920	APETALA 2 / FLOWER 1 / FLORAL MUTANT 2	AP2/FL1/ FLO2	62.77	3 x 10 ⁻⁸⁹
		NP_001332132.1	AT5G67180	TARGET OF EARLY ACTIVATION TAGGED (EAT) 3	TOE3	61.63	1 x 10 ⁻⁸⁴
ANW09544.1	target of EAT1-B1	NP_001189625.1	AT2G28550	RELATED TO AP2.7 / TARGET OF EARLY ACTIVATION TAGGED (EAT) 1	RAP2.7/TOE1	49.29	7 x 10 ⁻¹⁰⁹
		OAO99308.1	AT4G36920	APETALA 2 / FLOWER 1 / FLORAL MUTANT 2	AP2/FL1/ FLO2	60.91	2 x 10 ⁻⁹⁹
		NP_001332132.1	AT5G67180	TARGET OF EARLY ACTIVATION TAGGED (EAT) 3	TOE3	75.12	1 x 10 ⁻⁹³
AFV46170.1	spelt factor protein	NP_001189625.1	AT2G28550	RELATED TO AP2.7 / TARGET OF EARLY ACTIVATION TAGGED (EAT) 1	RAP2.7/TOE1	47.98	2 x 10 ⁻⁹⁸
		OAO99308.1	AT4G36920	APETALA 2 / FLOWER 1 / FLORAL MUTANT 2	AP2/FL1/ FLO2	62.77	3 x 10 ⁻⁸⁹
		NP_001332132.1	AT5G67180	TARGET OF EARLY ACTIVATION TAGGED (EAT) 3	TOE3	61.63	1 x 10 ⁻⁸⁴
ABR20128.1	asynapsis 1	OAP18558.1	AT1G67370	ASYNAPTIC 1	ASY1	55.96	0.0
		AAG00246.1	AT4G32200	ASYNAPTIC 2	ASY2	55.79	0.0
		-	-	-	-	-	-
AAV84884.1	alternative splicing regulator	NP_001320500.1	AT1G09140	SERINE/ARGININE-RICH PROTEIN SPLICING FACTOR 30	SR30	72.96	3 x 10 ⁻⁹⁶
		NP_001318908.1	AT1G02840	SERINE/ARGININE-RICH PROTEIN SPLICING FACTOR 34	SR34	66.17	4 x 10 ⁻⁹⁴
		NP_001078264.1	AT3G49430	SERINE/ARGININE-RICH PROTEIN SPLICING FACTOR 34A	SR34A	71.21	9 x 10 ⁻⁹⁴
AAV84871.1	pre-mRNA processing factor	OAO99960.1	AT2G24590	RS-CONTAINING ZINC FINGER PROTEIN 22A	RSZ22A	63.59	3 x 10 ⁻⁵²
		NP_001078474.1	AT4G31580	RS-CONTAINING ZINC FINGER PROTEIN 22 / SERINE/ARGININE-RICH 22	RSZ22 / SR22	63.08	2 x 10 ⁻⁵⁰
		NP_001117342.1	AT1G23860	RS-CONTAINING ZINC FINGER PROTEIN 21	RSZ21	66.96	2 x 10 ⁻⁴⁰

Table 3. miR319 target sequences in *Triticum aestivum* and their orthologs in *Arabidopsis thaliana*.

<i>Triticum aestivum</i>		<i>Arabidopsis thaliana</i> orthologs					
NCBI number	Protein name	NCBI number	AGI number	Protein name	Protein Code	Percent Identity (%)	E value
CAA42530.1	histone H2B	NP_190184.1	AT5G22880	HISTONE B2	H2B	82.47	2 x10 ⁻⁷⁴
		NP_180440.1	AT5G59910	HISTONE B4	H4B	81.17	2 x10 ⁻⁷³
		AAM66958.1	AT1G07790	HISTONE B1	H1B	80.52	3 x10 ⁻⁷²
AEV91140.1	R2R3-MYB protein	NP_196228.1	AT5G06100	MYB DOMAIN PROTEIN 33	MYB33	39.24	2 x10 ⁻⁶³
		NP_001077993.1	AT2G32460	MYB DOMAIN PROTEIN 1 / MYB DOMAIN PROTEIN 101 / ABNORMAL SHOOT 7	MYB1/MYB101/ABS7	63.95	1 x10 ⁻⁶⁰
		NP_001327043.1	AT3G11440	MYB DOMAIN PROTEIN 65	MYB65	41.28	7 x10 ⁻⁶⁰
AAT37169.1	transcription factor Myb3	NP_196228.1	AT5G06100	MYB DOMAIN PROTEIN 33	MYB33	43.00	7 x10 ⁻⁸⁶
		NP_001327043.1	AT3G11440	MYB DOMAIN PROTEIN 65	MYB65	43.00	1 x10 ⁻⁸⁴
		NP_001077993.1	AT2G32460	MYB DOMAIN PROTEIN 1 / MYB DOMAIN PROTEIN 101 / ABNORMAL SHOOT 7	MYB1/MYB101/ABS7	68.75	3 x10 ⁻⁶⁷
DAA01149.1	ribosomal protein L3A-1	NP_001031146.1	AT1G43170	EMBRYO DEFECTIVE 2207 / ARABIDOPSIS RIBOSOMAL PROTEIN 1	EMB2207 / ARP1	85.83	0.0
		NP_176352.1	AT1G61580	ARABIDOPSIS RIBOSOMAL PROTEIN 2 / R-PROTEIN L3 B	ARP2 / RPL3B	83.68	0.0
		OAP15395.1	AT3G17465	ARABIDOPSIS RIBOSOMAL PROTEIN L3 PLASTID	ARPL3P	83.42	0.0
ABE99813.1	lipid transfer protein	NP_181387.1	AT2G38530	LIPID TRANSFER PROTEIN2 / CELL GROWTH DEFECT FACTOR3	LTP2 / CDF3	44.95	9 x10 ⁻²⁵
		NP_195807.1	AT5G01870	Unknown (Belongs to the lipid transfer protein (PR-14) family)	-	43.36	1 x10 ⁻²³
		NP_187489.1	AT3G08770	LIPID TRANSFER PROTEIN6	LTP6	48.94	2 x10 ⁻²³
AAA34265.1	ubiquitin activating enzyme	NP_568168.1	AT5G06460	UBIQUITIN ACTIVATING ENZYME 2	UBA2	77.10	0.0
		NP_565693.1	AT2G30110	UBIQUITIN-ACTIVATING ENZYME 1 / MODIFIER OF SNC1 5	UBA1 / MOS5	76.26	0.0
		NP_001189570.1	AT2G21470	SUMO-ACTIVATING ENZYME 2 / EMBRYO DEFECTIVE 2764	SAE2 / EMB2764	27.76	7 x10 ⁻⁴⁰

of CAA42530.1 encodes for histone proteins, namely HISTONE B2, HISTONE B4 and HISTONE B1. Arabidopsis orthologs of AEV91140.1 and AAT37169.1 encode for different MYB domain proteins, namely MYB33, MYB1/MYB101 and MYB65. The closest orthologs of DAA01149.1 include Arabidopsis ribosomal proteins, namely EMB2207/ARP1, ARP2/RPL3B and ARPL3P. Arabidopsis orthologs of ABE99813.1 are LIPID TRANSFER PROTEIN2 / CELL GROWTH DEFECT FACTOR3 (LTP2/CDF3) and LTP6. Finally, the Arabidopsis orthologs of AAA34265.1 include UBIQUITIN ACTIVATING ENZYME2 (UBA2), UBA1 and SUMO-ACTIVATING ENZYME2 (SAE2).

miR398 targets three mRNAs encoding for one ethylene response factor (QBC41000.1), one fasciclin-like protein (ABI95405.1), one lipoxygenase (QBG67102.1), one heat shock protein (AGO59086.1) and two superoxide dismutases (AFF27608.1 and ACO90194.1) in wheat (Table 4). It also targets three unknown proteins (CDM81914.1, SPT16818.1 and SPT19866.1). Arabidopsis orthologs of QBC41000.1, ETHYLENE RESPONSE FACTOR71 (ERF71), ERF72 and ERF73, are members of the ERF (ethylene response factor) subfamily B-2 of the plant-specific ERF/AP2 transcription factor family. Arabidopsis orthologs of ABI95405.1 encode for FASCICLIN-LIKE ARABINOGALACTAN-PROTEIN11 (FLA11), FLA6 and FLA13. Arabidopsis orthologs of QBG67102.1 include LIPOXYGENASE1 (LOX1), LOX3 and LOX5 that encode for dioxygenases involved in the production of traumatin, jasmonic acid, oxylipins, and volatile aldehydes (Baysal and Demirdöven, 2007). SPT16818.1 has Arabidopsis orthologs of DEXH-box RNA helicases, namely HUA ENHANCER2 (HEN2), HOMOLOG OF YEAST MTR4 (MTR4) and SUPERKILLER2 (SKI2). Arabidopsis orthologs of SPT19866.1 encode for zinc finger transcription factors, namely FLORAL DEFECTIVE10 / FLORAL ORGAN NUMBER1 / SUPERMAN (FLO10 / FON1 / SUP), ZINC-FINGER PROTEIN10 (ZFP10) and ZFP11. The closest orthologs of AGO59086.1 in Arabidopsis were encoding for members of the RETICULATA-RELATED (RER) gene family, namely RER6, RER5 and RER6. Arabidopsis orthologs of AFF27608.1 and ACO90194.1 include SUPEROXIDE DISMUTASE family members SOD1, SOD2 and SOD3. Overall, we identified new sets of genes whose mRNAs are targets of miR172, miR319 and miR398 in *T. aestivum* with interesting functions, which has not been studied before under B toxicity.

3.2. PPI network and GO enrichment analyses of miRNA target sequences

As the miRNA targets represented genes with different biological processes that are not connected, we investigated the proteins that can potentially interact with the proteins translated from miRNA targets via STRING protein-

protein interaction (PPI) network functional enrichment and drawing analysis. Among the targets of miR172, AAY84871.1, AAY84884.1, ABR20128.1, AFV46170.1, ANW09544.1 and QEL52102.1 encoded for proteins that interact with 6, 5, 6, 8, 7 and 8 other proteins, respectively (Supplementary Figure 1 and Supplementary Table 1). Gene ontologies of these proteins were enriched in biological processes including regulation of RNA splicing/processing and RNA metabolism while they were highly related to recombinase activity and RNA binding (Table 5). miR319 targets AAA34265.1, AAT37169.1, ABE99813.1, AEV91140.1, CAA42530.1 and DAA01149.1 encoded for proteins that form protein interaction networks composed of 5, 3, 8, 3, 5 and 9 proteins, respectively (Supplementary Figure 2 and Supplementary Table 2). GO enrichment analysis revealed that these proteins were positively enriched in biological processes of translation, peptide biosynthesis, protein metabolism and gene expression as they represented molecular functions in ribosomes (Table 5). Finally, PPI network of proteins encoded by miR398 targets in *T. aestivum* included 7 (with ABI95405.1), 5 (with CDM81914.1), 5 (with QBC41000.1), 6 (with QBG67102.1), 4 (with STP16818.1), 7 (with SPT19866.1), 6 (with AGO59086.1) and 7 (with AFF27608.1) proteins (Supplementary Figure 3 and Supplementary Table 3). Proteins involved in the PPI network of miR398 targets were positively enriched in biological processes of superoxide metabolism, response to superoxide and ROS as well as oxylipin biosynthesis, which functions in jasmonic acid synthesis (Table 5). Respective barley homologs of proteins identified in PPI network analyses were also searched in NCBI BLAST and were given in supplemental tables. Interestingly, the number of members in each PPI network was higher in the Ensembl Genome Browser, which is used by STRING curation, than the ones identified in NCBI suggesting a discrepancy between different genome browsers. Moreover, some wheat and/or barley proteins were represented by the same proteins in Arabidopsis, suggesting a potential duplication in cereals. Taken together, PPI network and GO enrichment analyses showed that the proteins interacting with miR172, miR319, and miR398 targets in *T. aestivum* are involved in processes that have not been linked with B toxicity responses and/or tolerance mechanisms before.

3.3. In silico expression levels of miRNA targets and GSEA under B toxicity

As the proteins interacting with miR172, miR319 and miR398 targets were involved in processes that were not been linked with B toxicity responses and/or tolerance mechanisms before, expression levels of the genes encoding for the proteins in the interaction network were determined in B toxicity microarray experiments available in public databases. For this purpose, we determined the

Table 4. miR398 target sequences in *Triticum aestivum* and their orthologs in *Arabidopsis thaliana*.

<i>Triticum aestivum</i>		<i>Arabidopsis thaliana</i> orthologs					
NCBI number	Protein name	NCBI number	AGI number	Protein name	Protein Code	Percent Identity (%)	E value
QBC41000.1	ethylene response factor	OAP04118.1	AT3G16770	ETHYLENE RESPONSE FACTOR 72 / RELATED TO AP2 3	ERF72 / RAP2.3	49.65	6 x 10 ⁻³⁷
		NP_001077812.1	AT1G72360	ETHYLENE RESPONSE FACTOR 73 / HYPOXIA RESPONSIVE ERF 1	ERF73 / HRE1	50.00	9 x 10 ⁻³⁶
		OAP10407.1	AT2G47520	ETHYLENE RESPONSE FACTOR 71 / HYPOXIA RESPONSIVE ERF 2	ERF71 / HRE2	38.12	3 x 10 ⁻³⁴
ABI95405.1	fasciclin-like protein FLA15	AAM62616.1	AT5G03170	FASCICLIN-LIKE ARABINOGALACTAN-PROTEIN 11	FLA11	44.44	5 x 10 ⁻³⁹
		NP_565475.1	AT2G20520	FASCICLIN-LIKE ARABINOGALACTAN-PROTEIN 6	FLA6	40.08	6 x 10 ⁻³⁹
		CAA0407418.1	AT5G44130	FASCICLIN-LIKE ARABINOGALACTAN-PROTEIN 13	FLA13	38.83	2 x 10 ⁻³⁶
QBG67102.1	lipoxygenase 1	OAP12239.1	AT1G55020	LIPOXYGENASE 1	LOX1	42.54	0.0
		OAP05851.1	AT3G22400	LIPOXYGENASE 5	LOX5	40.69	0.0
		NP_564021.1	AT1G17420	LIPOXYGENASE 3	LOX3	40.28	2 x 10 ⁻¹⁷²
CDM81914.1	-	NP_001190691.1	AT4G08460	-	-	54.64	8 x 10 ⁻⁷¹
		VYS50362.1	AT1G68140	zinc finger/BTB domain-containing protein (putative)	-	45.80	1 x 10 ⁻⁶⁶
		CAA0340205.1	AT1G77770	forkhead box protein (putative)	-	49.28	2 x 10 ⁻⁶²
SPT16818.1	-	NP_565338.1	AT2G06990	HUA ENHANCER 2 / SUPPRESSOR OF PAS2 3	HEN2 / SOP3	74.45	0.0
		NP_176185.1	AT1G59760	ORTHOLOG OF YEAST MTR4	MTR4	47.55	0.0
		VYS59595.1	AT3G46960	SUPERKILLER 2	SKI2	34.80	0.0
SPT19866.1	-	NP_188954.1	AT3G23130	FLORAL DEFECTIVE 10 / FLORAL ORGAN NUMBER 1 / SUPERMAN	FLO10 / FON1 / SUP	73.08	5 x 10 ⁻²²
		OAP09364.1	AT2G37740	ZINC-FINGER PROTEIN 10	ZFP10	77.08	1 x 10 ⁻¹⁹
		OAP09867.1	AT2G42410	ZINC-FINGER PROTEIN 11	ZFP11	91.67	8 x 10 ⁻¹⁹
AGO59086.1	putative heat shock transcription factor	OAP01610.1	AT3G56140	RETICULATA-RELATED6	RER6	66.12	0.0
		VYS60557.1	AT2G40400	RETICULATA-RELATED5 / BRZ-INSENSITIVE-PALE GREEN3	RER5 / BPG3	65.89	0.0
		OAP09379.1	AT5G12470	RETICULATA-RELATED4	RER4	63.55	0.0

Table 4. (Continued).

AFF27608.1	cytosolic Cu/Zn superoxide dismutase	NP_001077494.1	AT1G08830	COPPER/ZINC SUPEROXIDE DISMUTASE 1 / SUPEROXIDE DISMUTASE 1	CSD1 / SOD1	80.92	2×10^{-83}
		NP_565666.1	AT2G28190	COPPER/ZINC SUPEROXIDE DISMUTASE 2 / SUPEROXIDE DISMUTASE 2	CSD2 / SOD2	67.57	5×10^{-67}
		NP_197311.1	AT5G18100	COPPER/ZINC SUPEROXIDE DISMUTASE 3	CSD3 / SOD3	64.67	1×10^{-66}
ACO90194.1	superoxide dismutase (mitochondrion)	NP_001077494.1	AT1G08830	COPPER/ZINC SUPEROXIDE DISMUTASE 1 / SUPEROXIDE DISMUTASE 1	CSD1 / SOD1	80.26	7×10^{-83}
		NP_565666.1	AT2G28190	COPPER/ZINC SUPEROXIDE DISMUTASE 2 / SUPEROXIDE DISMUTASE 2	CSD2 / SOD2	66.89	5×10^{-66}
		NP_197311.1	AT5G18100	COPPER/ZINC SUPEROXIDE DISMUTASE 3	CSD3 / SOD3	64.67	7×10^{-66}

miR172				miR319				miR398			
ID number	<i>T.sativum</i>	<i>A. thaliana</i>	<i>H. vulgare</i>	ID number	<i>T.sativum</i>	<i>A. thaliana</i>	<i>H. vulgare</i>	ID number	<i>T.sativum</i>	<i>A. thaliana</i>	<i>H. vulgare</i>
AAy84871.1	1.95	2.45	2.07	AAA34265.1	1.63	1.36	2.36	AB195405.1	1.53	1.86	1.78
AAy84875.1	1.25	1.23	1.45	CDM84923.1	1.25	1.28	1.23	AB195404.1	1.42	1.86	1.78
SPT16912.1	1.32	1.15	1.26	P25868.1	1.32	1.42	1.23	SPT18670.1	1.23	1.32	1.63
AAy84884.1	1.45	1.20	1.78	CDJ26410.1	1.36	1.32	1.12	SPT16318.1	1.25	1.25	1.63
SPT16912.1	1.32	1.15	1.26	CDM85346.1	1.36	1.25	1.15	AAD10493.1	1.06	1.02	1.02
SPT16382.1	1.24	1.23	2.15	P31251.1	1.54	1.36	2.36	ADK98520.1	1.02	1.32	1.36
SPT16382.1	1.24	1.63	2.15	CDM85346.1	1.36	1.25	1.15	SPT18359.1	1.86	1.36	1.54
AAy84871.1	1.95	2.45	2.07	AAT37169.1	1.66	2.14	1.63	AEI28612.1	1.75	2.15	2.15
AAy84884.1	1.45	1.20	1.78	AEV91157.1	2.14	2.14	1.63	CDM81914.1	1.63	1.67	1.36
SPT16912.1	1.32	1.15	1.26	CDM84018.1	1.65	1.42	1.47	SPT17603.1	1.24	1.26	1.36
SPT16912.1	1.32	1.15	1.26	SPT16951.1	1.36	1.42	1.47	CDM81914.1	1.63	1.67	1.36
AAy84879.1	1.65	1.26	1.75	ABE99813.1	3.14	1.32	1.75	SPT16976.1	1.68	1.65	1.25
AAy84872.1	1.45	1.19	2.07	SPT20114.1	1.32	1.23	1.63	CDM86955.1	1.78	1.32	1.45
AAy84871.1	1.95	2.45	2.07	CDM83980.1	1.35	1.25	1.54	QBC41000.1	2.78	1.78	3.78
SPT18217.1	1.68	1.17	1.23	CAH69196.1	1.45	1.32	1.75	SP220604.1	1.63	1.23	1.63
SPT18217.1	1.68	1.46	1.14	CDM82145.1	1.32	1.26	1.23	SPT21228.1	1.34	1.54	1.35
ACH42254.1	1.42	1.78	1.63	SPT18896.1	1.63	1.10	1.24	AJC64139.1	1.36	1.36	1.32
SPT17375.1	1.25	1.78	1.63	AFJ38186.2	1.24	1.32	1.36	QBC41000.1	2.78	1.78	3.78
ACM47235.1	1.36	1.54	1.25	AFJ38187.2	1.36	1.25	1.65	CDM83275.1	1.45	1.45	1.36
ACM47236.1	1.37	1.54	1.36	AYP31239.1	1.36	1.32	1.75	QBG67102.1	1.36	1.15	1.23
ABR20128.1	1.68	1.46	1.14	AEV91140.1	1.78	2.14	1.75	QBG67084.1	1.65	1.23	1.25
SPT15581.1	1.47	1.23	1.32	CDM84018.1	1.65	1.42	1.36	SPT20600.1	1.63	1.15	1.23
AFV46170.1	1.69	1.78	1.36	SPT16951.1	1.36	1.42	1.36	SPT18543.1	1.25	1.36	1.35
CDM83262.1	1.54	2.23	1.45	CAA42530.1	1.36	1.21	1.14	QBG67103.1	1.63	1.45	1.36
CDM86660.1	1.78	1.78	2.14	P68428.2	1.41	1.01	1.02	SPT18306.1	1.41	1.36	1.41
AEH76891.1	3.78	1.78	1.36	P02277.1	1.26	1.03	1.03	SPT16443.1	1.63	1.25	1.41
CDM85809.1	1.46	1.65	1.32	Q43208.3	1.23	1.35	1.06	STP16818.1	1.64	1.98	1.36
SPT15817.1	1.26	1.47	1.23	P05621.2	1.63	1.21	1.36	CDM83145.1	1.36	1.45	1.25
CDM84118.1	1.18	1.63	1.30	DAA01149.1	1.34	1.02	1.78	SPT16818.1	1.32	1.65	2.36
SPT21186.1	1.23	1.69	1.42	3J61_b	1.02	1.03	1.03	SPT19847.1	1.41	1.45	1.35
CDM86219.1	1.17	1.58	1.35	SPT19706.1	1.55	1.32	1.32	SPT17566.1	1.36	1.23	1.41
ANW09544.1	1.45	1.78	1.14	3J61_b	1.02	1.03	1.03	SPT19866.1	1.74	1.87	2.14
CDM83531.1	1.78	1.87	2.38	3J61_O	1.36	1.32	1.36	ABZ80832.1	1.98	2.75	3.65
ANW09540.1	1.65	1.78	1.14	3J61_L	1.54	1.25	1.54	ABZ80833.1	1.74	3.15	2.14
CDM83262.1	1.54	2.23	1.45	AAW50981.1	1.65	1.12	1.36	SPT19866.1	1.78	1.87	2.14
CDM86660.1	1.78	1.78	2.14	Q517K3.1	1.23	1.36	1.02	ATY37759.1	1.87	2.38	2.32
SPT20796.1	1.26	1.32	1.32	3J61_B	1.36	1.32	1.36	ATY37762.1	1.96	3.87	2.36
CDM86660.1	1.78	1.78	2.14	3J61_L	1.54	1.25	1.54	SPT16680.1	2.01	2.17	2.78
SPT17909.1	1.98	1.25	1.36	AAW50990.1	1.23	1.36	1.02	ADFS8495.1	2.36	2.14	2.31
CBH32640.1	1.45	1.63	1.25	AAM92710.1	1.35	1.21	1.03	AGO59086.1	1.86	1.95	1.79
QEL52102.1	1.42	1.78	1.36					AAAD10483.1	1.59	1.29	1.51
CDM83262.1	1.54	2.23	1.45					AGO59086.1	1.86	3.86	1.79
CDM86660.1	1.78	1.78	2.14					AEB26835.1	1.26	1.36	1.69
AEH76894.1	2.78	1.78	2.65					CDM86883.1	2.87	2.31	2.78
CDM85809.1	1.46	1.65	1.32					CDM82449.1	1.23	2.12	1.86
SPT15817.1	1.26	1.47	1.23					QHB15230.1	2.36	2.31	2.74
CDM84118.1	1.18	1.63	1.30					AFF27608.1	3.47	3.78	3.14
SPT21186.1	1.23	1.69	1.42					SPT19372.1	3.26	3.65	2.78
CDM86219.1	1.17	1.58	1.35					AFF27607.1	3.65	3.78	3.14
								AFV08636.1	3.47	3.47	3.45
								AAAB67991.1	4.36	4.26	3.68
								AAAB67990.1	4.36	4.26	3.27
								AFV08636.1	3.47	2.19	3.69
								AFF27603.1	1.65	1.25	3.27

Figure 1. Expression levels of genes identified in PPI network analysis of miR172, miR319 and miR398 targets in *T. aestivum*, *A. thaliana* and *H. vulgare* under B toxicity. miRNA targets are indicated in bold. Color bar represents expression levels between 1 and 4. Genes in black box represent the cluster 1, which is highly induced in all three species under B toxicity.

expression levels of genes in wheat, barley, and *Arabidopsis thaliana* from three different datasets generated under B toxicity (Figure 1). The majority of the genes were expressed more than 1.5 times compared with the control samples while some of them reached further higher levels. As expected, some genes were specifically induced more in wheat (e.g. AEH76891.1) or wheat and barley together (e.g. AEH76894.1), while their *Arabidopsis* homologs were not that much induced under B toxicity. On the contrary, some genes (e.g. AGO59086.1) were induced much higher in *Arabidopsis thaliana* than did in the cereals, suggesting the evolution of different regulatory mechanisms in dicots and monocots responding to B toxicity. Interestingly, induction levels of genes that code for the proteins of SPT19866.1, AGO59086.1 and AFF27608.1, and their interacting partners were more pronounced in all three plant species under B toxicity (Cluster 1 in Figure 1). All these genes were targeted by miR398 and were related to ROS scavenging and stress tolerance (Supplementary Table 4). Overall, these results suggest the involvement of different sets of genes that were not been characterized before in B toxicity responses and/or tolerance in wheat.

To prove that the proteins identified in PPI analyses are specifically affected under B toxicity, we performed a Gene Set Enrichment Analysis (GSEA) of the genes encoding for the proteins in PPI networks of miR172, miR319 and miR398 targets in *T. aestivum*, *A. thaliana* and *H. vulgare* in B toxicity. To this end, we generated unique sets of genes identified in connection to the PPI analyses by discarding the replicates. Then, we performed GSEA by using GeneTrail against all genes in three organisms. As seen in Table 6, the gene sets identified via PPI network of all three miRNA targets in *T. aestivum* (31, 35 and 49 genes in miR172, miR319 and miR398 targets, respectively), *A. thaliana* (24, 29 and 45 genes in miR172, miR319 and miR398 targets, respectively) and *H. vulgare* (26, 30 and 45 genes in miR172, miR319 and miR398 targets, respectively) were significantly enriched under B toxicity in respective plant species. To demonstrate that the gene set enrichments were specific to the B toxicity treatment, separate sets of genes were identified from heat stress microarray experiments in each organism. Since these gene sets do not encode for the proteins identified in PPI network analyses but enriched only in heat stress, they

Table 5. Gene ontology (GO) enrichment of PPI networks of miR172, miR319 and miR398 target genes in *T. aestivum*. *

	Expected	Fold Enrichment	Enrichment Representation	p-value
miR172				
GO: Biological process				
regulation of alternative mRNA splicing, via spliceosome	0.03	> 100	Over	2.05 x 10 ⁻⁰⁹
regulation of RNA splicing	0.04	> 100	Over	1.13 x 10 ⁻⁰⁸
regulation of mRNA processing	0.04	> 100	Over	2.26 x 10 ⁻⁰⁸
regulation of mRNA metabolic process	0.06	> 100	Over	7.42 x 10 ⁻⁰⁸
mRNA processing	0.35	22.73	Over	3.91 x 10 ⁻⁰⁶
GO: Molecular function				
recombinase activity	0.00	> 100	Over	1.88 x 10 ⁻⁰²
RNA binding	1.10	7.31	Over	1.25 x 10 ⁻⁰²
nucleic acid binding	3.20	4.37	Over	5.13 x 10 ⁻⁰⁴
miR319				
GO: Biological process				
translation	0.60	13.36	Over	2.87 x 10 ⁻⁰⁴
peptide biosynthetic process	0.60	13.25	Over	3.06 x 10 ⁻⁰⁴
peptide metabolic process	0.69	11.58	Over	8.41 x 10 ⁻⁰⁴
cellular protein metabolic process	3.56	3.65	Over	4.09 x 10 ⁻⁰²
gene expression	1.75	5.71	Over	1.28 x 10 ⁻⁰²
GO: Molecular function				
protein heterodimerization activity	0.12	40.40	Over	2.98 x 10 ⁻⁰⁴
structural constituent of ribosome	0.32	25.21	Over	1.37 x 10 ⁻⁰⁶
structural molecule activity	0.44	18.50	Over	1.77 x 10 ⁻⁰⁵
miR398				
GO: Biological process				
cellular response to superoxide	0.02	> 100	Over	1.98 x 10 ⁻⁰⁵
superoxide metabolic process	0.02	> 100	Over	2.64 x 10 ⁻⁰⁵
response to superoxide	0.02	> 100	Over	3.45 x 10 ⁻⁰⁵
oxylipin biosynthetic process	0.04	> 100	Over	2.93 x 10 ⁻⁰⁴
cellular response to reactive oxygen species	0.05	79.70	Over	8.35 x 10 ⁻⁰⁴
GO: Molecular function				
linoleate 9S-lipoxygenase activity	0.00	> 100	Over	2.45 x 10 ⁻⁰²
superoxide dismutase activity	0.01	> 100	Over	4.37 x 10 ⁻⁰⁶
oxidoreductase activity, acting on single donors with incorporation of molecular oxygen	0.06	83.89	Over	1.16 x 10 ⁻⁰⁵
oxidoreductase activity	2.39	5.02	Over	4.63 x 10 ⁻⁰³
ion binding	8.68	2.53	Over	1.07 x 10 ⁻⁰²

* GO enrichment was done by using the tool at <http://geneontology.org/> with Fisher's Exact test, and the results were corrected with the Bonferroni correction for multiple testing (Mi et al., 2019). Top 5 results were listed according to the fold enrichment.

were used as negative controls in GESA. Therefore, they were only enriched in heat stress but not under B toxicity. Interestingly, targeted by miR398, the Cluster 1 genes were

related to the ROS scavenging and stress tolerance and were enriched in both B toxicity and heat stress, suggesting activation of some common mechanisms in both stresses

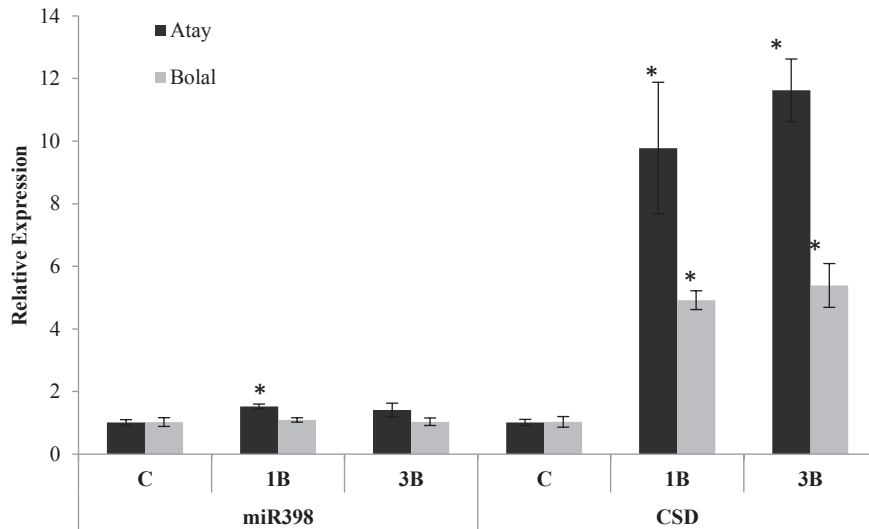


Figure 2. Changes in relative expression levels of miR398 and CSD in Atay and Bolal cultivars in response to toxic B treatments. C: Control, 1B: 1 mM H₃BO₃ treatment, 3B: 3 mM H₃BO₃ treatment. The mean and SEM from four independent experiments are shown ($p < 0.05$).

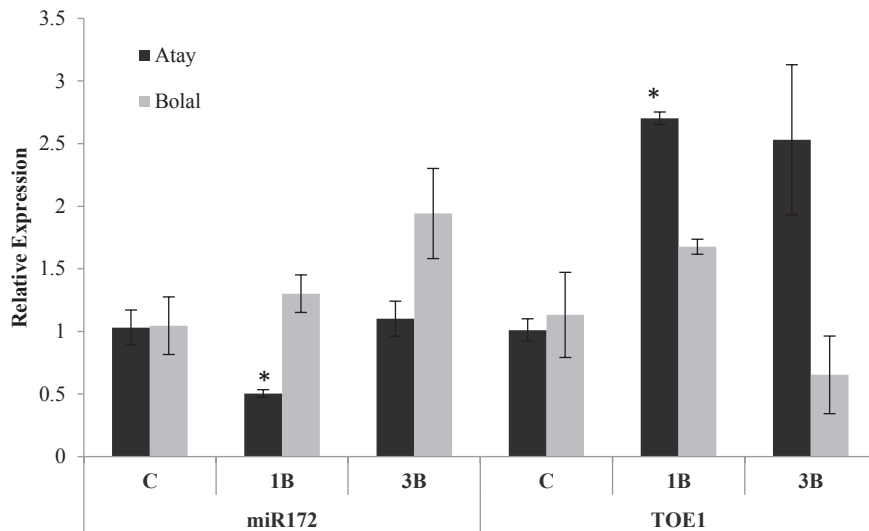


Figure 3. Changes in relative expression levels of miR172 and TOE1 in Atay and Bolal cultivars in response to toxic B treatments. C: Control, 1B: 1 mM H₃BO₃ treatment, 3B: 3 mM H₃BO₃ treatment. The mean and SEM from four independent experiments are shown ($p < 0.05$).

to prevent devastating effects of ROS under environmental stresses.

3.4. Expression levels of miRNAs and their targets in wheat cultivars under B toxicity

At the end of 10 d, chlorosis was observed in the leaves of the B-sensitive wheat cultivar Atay, but not in the B-tolerant cultivar Bolal under 1B condition.

However, 3B caused a chlorosis in leaves and necrosis in leaf apices of both sensitive and tolerant cultivars. Moreover, 3B led to decreases in germination rates and the shoot growth of both cultivars (Supplementary Figure 4).

Both 1B and 3B conditions led to remarkable increases in the expression levels of CSD in both sensitive and

Table 6. Gene set enrichment analysis (GSEA) of PPI networks of miR172, miR319 and miR398 targets in *T. aestivum*, *A. thaliana* and *H. vulgare* in B toxicity.

	B toxicity in <i>T. aestivum</i> ^a	Heat stress in <i>T. aestivum</i> (GSE45563) ^b	B toxicity in <i>A. thaliana</i> (GSE32659) ^c	Heat stress in <i>A. thaliana</i> (GSE5628) ^d	B toxicity in <i>H. vulgare</i> (GSE14521) ^e	Heat stress in <i>H. vulgare</i> (GSE82134) ^f
p-value						
PPI network of miR172 targets in <i>T. aestivum</i> (31 genes)	2.0 x 10 ⁻⁵ *	0.278				
PPI network of miR319 targets in <i>T. aestivum</i> (35 genes)	1.4 x 10 ⁻² *	0.145				
PPI network of miR398 targets in <i>T. aestivum</i> (49 genes)	2.6 x 10 ⁻⁴ *	0.105				
Cluster 1 genes in <i>T. aestivum</i> (20)	7.8 x 10 ⁻⁷ *	1.3 x 10 ⁻¹⁰ *				
Non-network gene set in <i>T. aestivum</i> (35 genes) ^g	0.345	2.1 x 10 ⁻³ *				
PPI network of miR172 targets in <i>A. thaliana</i> (24 genes)			8.5 x 10 ⁻⁴ *	0.121		
PPI network of miR319 targets in <i>A. thaliana</i> (29 genes)			2.4 x 10 ⁻³ *	0.069		
PPI network of miR398 targets in <i>A. thaliana</i> (45 genes)			1.8 x 10 ⁻⁴ *	0.091		
Cluster 1 genes in <i>A. thaliana</i> (18)			3.5 x 10 ⁻⁵ *	4.8 x 10 ⁻⁷ *		
Non-network gene set in <i>A. thaliana</i> (30 genes) ^g			0.178	5.0 x 10 ⁻⁸ *		
PPI network of miR172 targets in <i>H. vulgare</i> (26 genes)					7.3 x 10 ⁻⁴ *	0.547
PPI network of miR319 targets in <i>H. vulgare</i> (30 genes)					4.6 x 10 ⁻² *	0.423
PPI network of miR398 targets in <i>H. vulgare</i> (45 genes)					3.7 x 10 ⁻³ *	0.131
Cluster 1 genes in <i>H. vulgare</i> (19)					1.7 x 10 ⁻⁶ *	2.9 x 10 ⁻⁹ *
Non-network gene set in <i>H. vulgare</i> (35 genes) ^g					0.326	4.2 x 10 ⁻³ *

^a 5 mM H₃BO₃ for 5 days in *T. aestivum*, tissue: leaf (Kayihan et al., 2017).

^b GSE45563: 30/22 °C (day/night) for 2 days, 34/26°C (day/night) for 2 days, 40°C/ 32°C (day/night) for 1 day in *T. aestivum*, tissue: leaf (Aprile et al., 2013).

^c GSE32659: 5 mM H₃BO₃ for 5 days in *A. thaliana*, tissue: roots (Aquea et al., 2012).

^d GSE5628: 38 °C for up to 24 h in *A. thaliana*, tissue: leaves and roots (Kilian et al., 2007).

^e GSE14521: 5 or 10 mM H₃BO₃ for 5 days in *H. vulgare*, tissue: leaves (Öz et al., 2009).

^f GSE82134: 35.5 °C for 1 h in *H. vulgare*, tissue: leaves and roots (Pacak et al., 2016).

^g A set of genes not involved in PPI networks of miR172, miR319 and miR398 targets in *T. aestivum*, *A. thaliana* and *H. vulgare* were used as control in GSEA.

* Indicates a specific gene set significantly enriched (p < 0.05) in top-ranked genes.

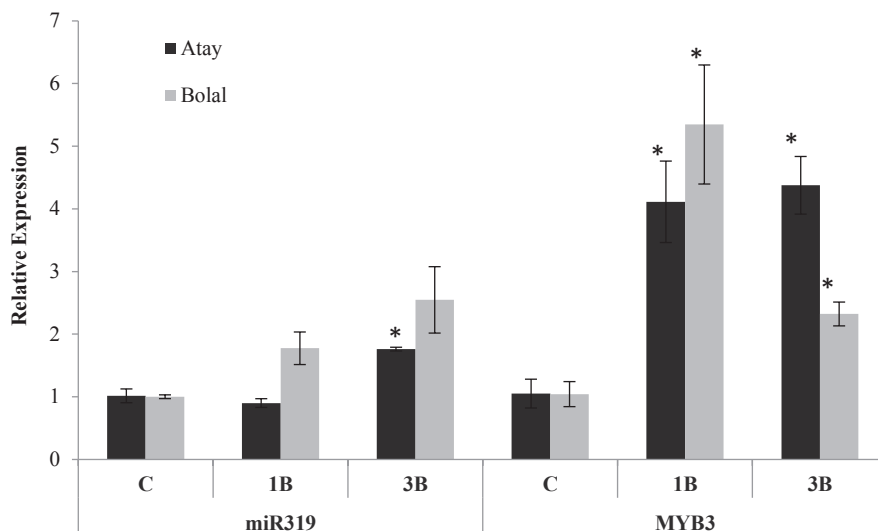


Figure 4. Changes in relative expression levels of miR319 and MYB3 in Atay and Bolal cultivars in response to toxic B treatments. C: Control, 1B: 1 mM H_3BO_3 treatment, 3B: 3 mM H_3BO_3 treatment. The mean and SEM from four independent experiments are shown ($p < 0.05$).

tolerant cultivars (Figure 2). These increases were more remarkable in Atay by approximately ten and twelve folds under 1B and 3B conditions, respectively, whereas five-fold increases were obtained in Bolal after these conditions (Figure 2). However, the expression level of *miR398*, as a miRNA targeting *CSD*, did not change significantly in Bolal under both toxic B conditions and in Atay after 3B treatment (Figure 2). Also, 1B caused a slight increase of *miR398* expression in Atay (Figure 2).

The expression level of *miR172* was decreased significantly in Atay exposed to 1B condition, whereas it stayed stable after 3B (Figure 3). On the other hand, 1B did not affect the expression level of *miR172* in Bolal, while 3B caused a non-significant increase in *miR172* expression (Figure 3). The target of *miR172*, *TOE1* was induced by both 1B and 3B conditions in Atay, but only 1B induction was found statistically significant (Figure 3). In Bolal, *TOE1* expression did not significantly change after both 1B and 3B treatments (Figure 3).

In Bolal, *miR319* expression was induced in both B toxicity conditions, but the induction was not significant (Figure 4). Likewise, 1B did not induce the expression level of *miR319* in Atay. However, its expression level was increased slightly by 3B in this cultivar (Figure 4). In contrast to *miR319*, its target *MYB3* was induced significantly by B toxicity in both sensitive and tolerant cultivars. Indeed, the *MYB3* expression level was increased more than four folds by both B toxicity conditions in Atay (Figure 4). Furthermore, it was increased approximately six-folds by 1B and more than two folds by 3B condition in Bolal (Figure 4).

4. Discussion

4.1. miR172, miR319 and miR398 targets in wheat and their Arabidopsis orthologs present novel sets of genes that can function in B tolerance

In our previous studies, we have shown the induction of *miR172* and *miR319* (Kayihan et al., 2019) together with *miR398* and its target *CSD1* under B toxicity conditions in *A. thaliana* (Kayihan et al., 2016). Therefore, in this study, we identified the targets of miR172, miR319 and miR398 in *T. aestivum* and their orthologs in *A. thaliana* to elucidate their potential functions in B toxicity tolerance in plants. According to our homology search, miR172 targets six mRNAs in wheat (Table 2), and their Arabidopsis orthologs have known functions in flowering (Zhang et al., 2015), cell division (Morgan et al., 2020), and alternative splicing (Xiang et al., 2019). miR172 targets were known to be involved in flowering time and floral organ identity in Arabidopsis (Zhao et al., 2007). For instance, *TOE1* and its paralogs inhibit the CONSTANS (CO) activity by interacting with both CO and FLAVIN-BINDING KELCH REPEAT F-BOX1 (FKF1) whereby repressing the FLOWER LOCUS T (FT) and early flowering (Zhang et al., 2015). Moreover, APETALA2-LIKE (AP2-LIKE) gene family regulates the adult plant development time (Wu et al., 2009). B deficiency and toxicity lead to several anatomical abnormalities in flowers decreasing the crop yields (Rerkasem et al., 2020). Moreover, B deficiency reduced the number of flowers and delayed the flowering time in black gram (Pandey and Gupta, 2013).

Although miR172 was shown to regulate the flowering by targeting *APETALA2/ETHYLENE RESPONSE*

FACTORS (*AP2/ERFs*) (Zhao et al., 2007), our homology search identified new targets of miR172 in wheat. Arabidopsis orthologs of ABR20128.1, ASYNAPTIC1 (*ASY1*) and ASYNAPTIC2 (*ASY2*) are involved in the formation of chromosome axes along sister chromatids in meiosis and are essential for recombination, chromosome segregation, and fertility (Morgan et al., 2020). The most sensitive stage of microsporogenesis to B deficiency is around meiosis while a second, less sensitive stage is found between mitosis I and II during which starch accumulation occurs in the pollen grain (Huang et al., 2000). Therefore, B levels are critical for proper chromosome segregation in meiosis, and male and female sterility in plants (Agarwala et al., 1981; Rerkasem et al., 1997).

Orthologs of AAY84884.1 and AAY84871.1 in *A. thaliana* function in spliceosome assembly and regulation of the pre-mRNA splicing (Xiang et al., 2019). PPI network analysis also identified interacting proteins enriched in the regulation of RNA splicing/processing and RNA metabolism (Table 5). B toxicity alters the nucleic acid metabolism in *A. thaliana* (Kasajima and Fujiwara, 2007; Sakamoto et al., 2011) and citrus (Guo et al., 2014; Guo et al., 2016). Moreover, the involvement of RNA metabolism, via miRNA biosynthesis and DNA demethylation, in abiotic stress tolerance (Chang et al., 2020) and iron deficiency tolerance (Aksoy et al., 2013) has been shown in plants, suggesting their potential connection to the B toxicity tolerance. Therefore, the potential roles of the RNA metabolism regulators should be investigated under B deficiency and toxicity in plants. These results expand the possible targets of miR172 and their potential functions in plant growth and development as well as RNA metabolism under B toxicity in plants.

We found that miR319 targeted six mRNAs in wheat, and their Arabidopsis orthologs encode for histone proteins, namely HISTONE B2, HISTONE B4 and HISTONE B1, which have known functions in chromatin structure (Fojtová and Fajkus, 2020), and their regulation is essential for chromosomal stability, and DNA repair and replication as well as proper transcription (Zhu et al., 2012; Venkatesh and Workman, 2015). HISTONE H4 was induced in *Citrus sinensis* roots under B toxicity (Guo et al., 2016), and in rice roots under aluminum toxicity (Mao et al., 2004). It was shown that the histone hyperacetylation was induced, whereby increasing the formation of double-strand DNA breaks under B toxicity in *A. thaliana* (Sakamoto et al., 2018), suggesting that miR319 represents an essential post-transcriptional regulatory mechanism by controlling the mRNA availability of histone proteins, and in turn, limiting the chances of DNA damage under B toxicity.

Arabidopsis orthologs of AEV91140.1 and AAT37169.1 encode for different MYB domain proteins, namely MYB33,

MYB1/MYB101 and MYB65. They are highly conserved (Jiang and Rao, 2020), and control the downstream genes function in leaf (An et al., 2014), root (Xue et al., 2017) and pollen tube development (Liang et al., 2013), and plant-nematode interactions (Jaubert-Possamai et al., 2019). The importance of MYB transcription factors under B tolerance has been shown in different plants (Lu et al., 2015; Jyothi et al., 2018). The induction of *miR319* in *Citrus grandis* roots represses the *MYB* genes under B toxicity, and this leads to the formation of fewer root tips (González-Fontes and Fujiwara, 2020). This, in turn, was linked to limited uptake of B to develop B toxicity tolerance in citrus roots. Moreover, miR319 is also induced in maize roots under nitrogen limitation (Xu et al., 2011), suggesting the crucial functions of MYB transcription factors in metal uptake in the roots by manipulating the root system architecture. Induction of a calmodulin-like protein under B deficiency was associated with the induction of MYB transcription factors in Arabidopsis (Quiles-Pando et al., 2013). Therefore, post-transcriptional regulation of *MYB33*, *MYB1/MYB101* and *MYB65* via miR319 could be essential for calcium-mediated manipulation of root system architecture under B toxicity.

The closest homologs of DAA01149.1 include Arabidopsis ribosomal proteins, namely EMB2207/ARP1, ARP2/RPL3B and ARPL3P. They have functions in actin polymerization and plasma membrane alteration during endocytosis in yeast (Toshima et al., 2016), autophagosome formation (Wang et al., 2016), and epidermal cell morphology in plants (Djakovic et al., 2006). Arabidopsis homologs of ABE99813.1 are LIPID TRANSFER PROTEIN2 / CELL GROWTH DEFECT FACTOR3 (*LTP2/CDF3*) and *LTP6*, and they play a role in maintaining the integrity of the cuticle-cell wall interface (Jacq et al., 2017). Several studies have shown the importance of B in cross-linking the apiose residues in cell wall pectin structure, whereby retaining the cell wall architecture (Bolaños et al., 2004). The expression of several genes involved in the biosynthesis of cell wall components as well as cell wall development was shown to be repressed under B deficiency (Camacho-Cristóbal et al., 2008). The expression of some genes involved in cell wall structure was also altered under B toxicity (Kayihan et al., 2017). Moreover, B availability can also modify the plasma membrane composition (Brown et al., 2002); thus, it affects the mineral and water uptake (Wimmer and Eichert, 2013). A plasma membrane B exporter, *BOR2*, is required for proper boric acid/borate transportation from symplast to apoplast and effective cross-linking of rhamnogalacturonan II in the cell wall (Miwa et al., 2013). *BOR2* was shown to be essential for root cell elongation under B deficiency. Therefore, miR319 can potentially regulate the cell expansion via cell wall- and

plasma membrane-associated proteins, indicating the essential post-transcriptional control of these components depending on the B availability.

Finally, the Arabidopsis homologs of AAA34265.1 include UBIQUITIN ACTIVATING ENZYME2 (UBA2), UBA1, and SUMO-ACTIVATING ENZYME2 (SAE2). UBA1 and UBA2 are involved in the first step in conjugating multiple ubiquitins to proteins targeted for degradation (Bachmair et al., 2001), while SAE2 encodes one of the two subunits of the SUMO activation enzyme required during sumoylation (Castaño-Miquel et al., 2013). Upon sufficient B supply, BORI is ubiquitinated at lysine 590 (Kasai et al., 2011) and targeted to the vacuole for 26S proteasomal degradation via multi-vesicular body/late endosome (MVB/LE) complexes (Viotti et al., 2010). Mutation of BORI at lysine 590 abolishes both the ubiquitination and the degradation via the endocytic pathway (Takano et al., 2010). Interestingly, expression of BORI was not affected under B deficiency in *A. thaliana* (Takano et al., 2005) but was significantly enhanced in a Turkish B-tolerant barley cultivar (Tarm-92) under mild B toxicity (Oz, 2012), indicating the regulation of stress responses at different biological levels. Similar degradation patterns have been shown for other metal and amino acid transporters in plants (Yates and Sadanandom, 2013). To support our results, the proteins or the genes involved in the 26S proteasome are significantly induced under B toxicity in B-hyperaccumulators *Gypsophila perfoliata* (Unver et al., 2008), *G. sphaerocephala* (Tombuloglu et al., 2017), and *Puccinellia distans* (Öztürk et al., 2018). Our PPI network analysis identified interacting proteins enriched in the regulation of translation and protein metabolism (Table 5), thus, supporting the critical roles of miR319 in B toxicity responses in plants.

We found that miR398 targeted nine mRNAs in wheat (Table 4). Among their Arabidopsis orthologs, AFF27608.1 and ACO90194.1 include SUPEROXIDE DISMUTASE family members SOD1, SOD2 and SOD3, which are involved in detoxification of superoxide radicals in the cytosol (Dreyer and Schippers, 2018). Recently, we have shown that the expression of *MnSOD* and *Cu/ZnSOD* genes and total SOD activity was enhanced in Arabidopsis seedlings under B toxicity (Kayihan et al., 2016). This indicates that miR398-based post-transcriptional regulation of SOD genes may be critical for ROS scavenging and plant tolerance in wheat under B deficiency.

Arabidopsis orthologs of QBC41000.1, ETHYLENE RESPONSE FACTOR71 (ERF71), ERF72 and ERF73, are members of the ERF (ethylene response factor) subfamily B-2 of the plant-specific ERF/AP2 transcription factor family. They function in the ethylene signaling pathway under oxidative stress responses (Mizoi et al., 2012), and contribute to the integration of the jasmonic acid and

ethylene signal transduction pathways (Pré et al., 2008). *ERF71*, *ERF75* and *ERF83* were upregulated in B-treated poplar leaves (Yıldırım and Uylaş, 2016). Some ERF/AP2 family proteins were also enriched in B-tolerant *Gypsophila sphaerocephala* roots under B-toxicity (Tombuloglu et al., 2017). Moreover, several genes encoding for ERF transcription factors were induced in Arabidopsis (Peng et al., 2012) and *Brassica napus* (Zhou et al., 2016) under B deficiency, suggesting an essential role of ethylene-based signaling in the regulation of downstream genes responding to alteration in B levels.

Orthologs of ABI95405.1 in Arabidopsis encode for FASCICLIN-LIKE ARABINOGALACTAN-PROTEIN11 (FLA11), FLA6 and FLA13 that are known to play roles in plant growth, development, and adaptation to environmental conditions by participating in cell-matrix adhesion (Costa et al. 2019), thereby interacting with the cytoskeleton (Sardar et al., 2006). FLAs are included in the Arabinogalactan-protein (AGP) family (Schultz et al., 2002), which are embedded in the plasma membrane with the help of a glycosylphosphatidylinositol (GPI) anchor or found in the extracellular matrix attached to the cell wall (Showalter, 2001). Expression of AGPs and FLAs are altered under B (Camacho-Cristóbal et al., 2008) or potassium (Armengaud et al., 2004) deficiencies in Arabidopsis. Moreover, one FLA gene was down-regulated under B deficiency in citrus together with other genes involved in cell wall metabolism (Zhou et al., 2015), indicating the essential requirement for these proteins in the maintenance of cell structure under B alterations. Alterations in the cell wall structure and cytoskeletal proteins under B deficiency (Goldbach et al., 2001) suggest that miR398 may be an important post-transcriptional regulator of genes involved in the formation of cell ultrastructure under B alterations.

Arabidopsis orthologs of QBG67102.1 include LIPOXYGENASE1 (LOX1), LOX3 and LOX5 that encode for dioxygenases involved in the production of traumatin, jasmonic acid, oxylipins, and volatile aldehydes (Baysal and Demirdöven, 2007). Higher LOX activity coupled by lipid peroxidation is linked to increased hydrogen peroxide levels under B toxicity in tomato and cucumber (Alpaslan and Gunes, 2001), onion (Inal and Tarakcioglu, 2001), barley (Karabal et al., 2003; Inal et al., 2009), apple rootstock (Molassiotis et al., 2006), grapevine (Gunes et al., 2006), wheat (Gunes et al., 2007) and lentil (Tepe and Aydemir, 2011). Recently, the lipid peroxidation rate was shown to be regulated by the antioxidant systems in soybean (Hamurcu et al., 2013) and Arabidopsis (Kayihan et al., 2016) such that the lipid peroxidation increased under mild B toxicity while it decreased under higher levels. Since LOX functions in jasmonic acid biosynthesis in plants (Vick and Zimmerman, 1983), and the jasmonate levels are altered by sub-optimal B concentrations (Zhou

et al., 2016), miR398 may control the cellular antioxidant status and, in turn, jasmonic acid production under B toxicity.

SPT16818.1 has Arabidopsis orthologs of DExH-box RNA helicases, namely HUA ENHANCER2 (HUA2/HEN2), HOMOLOG OF YEAST MTR4 (MTR4), and SUPERKILLER2 (SKI2). HUA2 acts redundantly with HEN1, HUA1, and HUA2 in the specification of floral organ identity in Arabidopsis (Shan et al., 2019). It is well-known that an optimal B level is required for proper pistil and stamen development as well as pollen tube growth (Dell and Huang, 1997; Rerkasem et al., 1997). Moreover, HEN2 is involved in the degradation of polyadenylated nuclear exosome substrates such as snoRNA and miRNA precursors, incompletely spliced mRNAs, and spurious transcripts produced from pseudogenes and intergenic regions (Lange et al., 2014), while MTR4 functions in the degradation of rRNA precursors and rRNA maturation by-products (Lange et al., 2011). Therefore, miR398 may regulate the floral organ identity via RNA helicase-based post-transcriptional regulation of genes.

Arabidopsis orthologs of SPT19866.1 encode for zinc finger transcription factors, namely FLORAL DEFECTIVE10 / FLORAL ORGAN NUMBER1 / SUPERMAN (FLO10 / FON1 / SUP), ZINC-FINGER PROTEIN10 (ZFP10), and ZFP11, that function in root hair development (Han et al., 2020), or controlling the boundary of the stamen and carpel whorls via hormonal regulations (Nibau et al., 2011; Breuil-Broyer et al., 2016). *ZFP4* was induced in *Citrus sinensis* roots under B deficiency (Lu et al., 2015). It is known that root hair formation and elongation are induced under B deficiency with the help of ETHYLENE-INSENSITIVE2 (EIN2) (Martín-Rejano et al., 2011). Recently, the necessity of the interaction between auxin and ethylene was shown to control the root cell elongation and hair formation under B deficiency (González-Fontes et al., 2016). Taken together, miR398 may regulate the root hair development via targeting *ZFP10* and *ZFP11* transcription factors under B toxicity.

The closest homologs of AGO59086.1 in Arabidopsis were encoding for members of the RETICULATA-RELATED (RER) gene family, namely RER6, RER5, and RER6. Although the function of these proteins has not been studied yet, the mutants develop leaf reticulation (Pérez-Pérez et al., 2013). Interestingly, RER5/BPG3 is localized in chloroplasts and is involved in brassinosteroid (BR) signaling, chloroplast movement and leaf greening (Yoshizawa et al., 2014). Under B toxicity, a substantial decrease in chlorophyll content (Chen et al., 2014) and structural changes in thylakoid membranes (Papadakis et al., 2004) suggest that RERs may be involved in the development of B toxicity symptoms in plants.

Surprisingly, the primary root growth is inhibited under B deficiency due to the down-regulation of BR biosynthesis genes and reduction in the active BR levels in Arabidopsis roots (Zhang et al. 2021). BRs are also responsible for the inhibition of shoot growth under B deficiency (Eggert and von Wirén, 2017). Thus, our physiological observations may be explained by the modulation of BR signaling through RER proteins. Our PPI network results identified a set of proteins interacting with the miR398 target genes involved in ROS scavenging, JA production, and lipid peroxidation, indicating an important role of miR398 in regulating the antioxidative systems allowing the plant to combat B-triggered oxidative stress (Landi et al., 2012).

Overall, we identified new sets of genes that are targets of miR172, miR319 and miR398 in *T. aestivum* with interesting functions that have not been studied before under B toxicity. It is worth noting that some common miRNAs including miR172, miR319 and miR398 are responsive to different nutrient deficiencies or toxicities such as Fe, P, B, S and Cu, suggesting crosstalk between the post-transcriptional regulatory mechanisms involving miRNAs (Lu et al., 2014; Zeng et al., 2014; Lu et al., 2015; Paul et al., 2015). Therefore, the functions of these common miRNAs should be studied under diverse nutrient stresses.

4.2. Expression levels of miR172, miR319, miR398 and their targets might indicate different levels of B tolerance in wheat cultivars

In this study, we determined transcriptional and post-transcriptional regulations of CSD in wheat cultivars having a difference in B tolerance. The most remarkable induction of expression was observed in CSD with ten-fold and approximately twelve-fold increases in Atay in 1B and 3B conditions, respectively. Similarly, a lesser but still remarkable increase of CSD expression was determined in Bolal exposed to 1B (four-fold) and 3B (five-fold). Expectedly, miR398 expression did not dramatically change under 1B and 3B conditions in both cultivars. Stable levels of miR398 can contribute to the induction of CSD. More induction in the expression level of the CSD gene might be related to the mechanism of toxic B sensitivity in Atay. Also, a dramatic increase in CDS expression and a stable level of *miR398* expression were compatible with our previous findings in Arabidopsis exposed to B toxicity (Kayihan et al., 2016).

Furthermore, we investigated expressional regulations of two miRNAs, *miR319* and *miR172* and their targets *MYB3* and *TOE1*, in wheat cultivars because they were most significantly induced miRNAs in Arabidopsis under B toxicity conditions in our previous work (Kayihan et al., 2019). Accordingly, a moderate level of toxic B (1B) causes a dramatic increase in the expression level of *miR172* in Arabidopsis, however, in this study, the same concentration led to a significant decrease in *miR172* expression in Atay,

whereas it stayed stable after 3B in Atay and Bolal (Figure 3) similar to *Arabidopsis*. However, TOE1 expression was increased under both conditions in Atay. Both miR172 and TOE1 expressions were not altered significantly in Bolal. miR172 seems likely to be regulated species-specific and even, cultivar specific, under B stress. miR172 promotes flowering primarily by post-transcriptionally repressing a set of APETALA2 (AP2)-like genes, including TARGET OF EAT1 (TOE1), TOE2, and TOE3 (Aukerman and Sakai, 2003). Overexpression of TOE1 causes late flowering, whereas miR172-overexpressing plants exhibit early flowering under both LDs and SDs. Variation of the expression profile of miR172 and its target might be related to those specific regulations of miRNA-mediated responses participate in varying tolerance capacity of species and also cultivars of the same plant against abiotic stresses (Zhang, 2015). miR172 was induced under B (Ozhuner et al., 2013), mercury (Zhou et al., 2012) and cadmium toxicities (Mendoza-Soto et al., 2012) in different plants, suggesting that a common response mechanism is evolved against metal toxicities to regulate the flowering time in plants.

In this study, miR319 expression did not change after 1B but increased significantly after 3B in Atay, whereas its target MYB3 (Kumar et al., 2015) was remarkably induced in both conditions. On the other hand, increasing levels of B led to higher induction of miR319 and lower induction of MYB3 in Bolal. Contrarily, in our previous report, miR319 expression was induced under 1B more than under 3B in *Arabidopsis thaliana* (Kayihan et al., 2019). Tae-MYB3 has a high similarity with AtMYB59 in *Arabidopsis thaliana* (Rahaie et al., 2013), whose expression is induced by JA and ethylene (Li et al., 2006). Furthermore, higher miR319 expression accompanying low MYB3 in the early stage of wheat was attributed to a higher developmental rate (De Paola et al., 2016). Also, transgenic creeping bentgrass plants overexpressing miR319 exhibited an impairment of the function of the miR319 target, TCP, and thus, this caused a lesser accumulation of JA and delay in leaf senescence. It has been suggested that miR319 regulates

positively leaf senescence via the jasmonic acid (JA) biosynthesis pathway (Schommer et al., 2008). Also, the expression level of AtMYB59 increases in response to JA and ethylene which inhibit plant cell growth. Similarly, in our case, the remarkable induction of MYB3 may imply inhibition of development and induction of leaf senescence mechanism due to B toxicity. Conversely, the increase in the expression level of ttu-miR319 and the decrease in the expression level of its target gene MYB3 might be a consequence of the higher cell growth, cell division, and DNA synthesis (De Paola et al., 2016).

In conclusion, differential regulation of miRNA-mediated responses against B toxicity might be associated with varying tolerance capacity in plants. Also, post-transcriptional regulation of JA and ethylene metabolisms might coordinately be regulated with antioxidant machinery in plants exposed to toxic B (Kayihan et al., 2019). Similarly, in this study, induced expression levels of CSD were found in two wheat cultivars under B toxicity. Both toxic B conditions caused higher inductions in CSD levels in sensitive cultivar than in the tolerant cultivar, suggesting more ROS accumulation and oxidative damage in the sensitive cultivar. Supportively, 1B condition caused yellowing in leaves of sensitive cultivar whereas it did not cause any visible symptom in the tolerant cultivar. Coordinately, B accumulated higher in leaves of Atay than Bolal following toxic B treatment (Kayihan et al., 2017). On the other hand, between two cultivars, B toxicity conditions caused the induction of TOE1 in only sensitive cultivar Atay. Thus, TOE1 regulation via miR172 may contribute to B tolerance in wheat.

Author contributions

CK planned the project. DSK and CK designed the experiment and searched the database and collected the data and performed the experiments for expressions of miRNAs and their targets and wrote the manuscript. EA performed computational analysis for miRNAs, targets and their networks and wrote the manuscript. CK and EA finalized the manuscript.

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