HIGHLIGHTS

- Endogenous glucocorticoids were assayed in harbour seal pups during rehabilitation
- Cortisol, Cortisone, Prednisolone, and Prednisone were measured in urine
- Median concentrations of Prednisolone and Prednisone were similar to Cortisol
- Levels of the four hormones correlated differently with rehabilitation variables
- Water access, pup mass and growth rate may influence glucocorticoid concentrations

1	Urinary glucocorticoids in harbour seal (Phoca vitulina) pups during rehabilitation
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13 ABSTRACT

14 The glucocorticoid (GC) hormone cortisol is often measured in seals to indicate their stress levels, 15 although other endogenous GCs are usually overlooked. We investigated concentrations of four 16 endogenous GCs in the urine of "orphan" harbour seal pups in rehabilitation. We hypothesised that the GC levels would be elevated if pups were socially isolated, without water access, and with low 17 body mass. Ninety-six samples were collected from 32 pups at four different rehabilitation centres and 18 19 were analysed by Ultra Performance Liquid Chromatography and Tandem Mass Spectrometry. 20 Median urinary creatinine (Cr) concentrations of endogenous prednisolone (31.6 ng/mg/Cr) and 21 prednisone (31.1 ng/mg/Cr) occurred in similar magnitude to cortisol (37.0 ng/mg/Cr), while median 22 cortisone concentrations were higher (390 ng/mg/Cr). Prednisolone and prednisone concentrations were more strongly inversely related to pup growth rate and pup mass than cortisol and cortisone. 23 Concentrations of all four GCs decreased with mass gain for pups with water access but did not 24 25 decrease for pups without water; linear mixed models indicated the interaction between these trends 26 was significant for cortisol and cortisone, but not for prednisolone or prednisone. These results 27 indicate the potential value of measuring all four of these endogenous GC hormones in phocid seal 28 pups.

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31	Key	words
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32 Harbor seal pup, cortisol, glucocorticoids, rehabilitation, stress, rearing environment

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35 **1. Introduction**

36 Rescue, captive care and subsequent release of stranded young phocid seals has become increasingly common and routine practice in North America and western Europe, most often of 37 38 harbour seals, *Phoca vitulina*, grey seals, *Halichoerus grypus*, and northern elephant seals, *Mirounga* 39 angustirostris with numbers now running into hundreds along some coastlines (e.g. Lander et al., 40 2002; Osinga and 't Hart 2010; Macrae et al., 2011). During the pupping seasons of these species, 41 neonates that have been permanently separated from their mothers have been usually termed "orphans" (e.g. Riedman and Le Boeuf, 1982; Macrae et al., 2011; Wilson and Jones, 2021) or 42 43 "healthy but abandoned" (Dailey et al., 2020). These orphan pups are typically taken to 'seal sanctuary' centres for mother-substitute care (usually termed 'rehabilitation') until they are considered 44 45 well-enough grown to be released back into the sea, after a period usually varying between seven 46 weeks to four months.

Harbour, grey and northern elephant seals are all currently listed by the International Union for
the Conservation of Nature (IUCN) as "Least Concern", and rehabilitation (referred to henceforth as
"rehab") of orphans of these species is not generally considered to have a species conservation
benefit. The primary purpose of rescuing and rehab of these species at the present time is therefore
individual welfare. Despite the large-scale rehab programmes tailored to the physical care of the pups,
there has been very little research on the pups' physiological and psychological well-being during
their first weeks in rehab (Oriel, 2010).

54 Rehab centres are only able to provide the pups with an artificial environment, which differs in 55 many key aspects from the natural, physical and social environment of mother-dependent, free-56 ranging pups. Harbour seal pups are born at about 11 kg mass and, when nursing from their mothers, 57 achieve a net mass gain of about 0.4 to 0.6 kg/day (Skinner, 2006; Muelbert and Bowen, 1993; Cottrell et al., 2002). They spend about 60% of their time in the water from birth, follow their mother 58 59 closely in the water, and are continually mobile around the nursery site (Venables and Venables, 1955; Wilson, 1974; Bowen et al., 1999; Skinner, 2006; Wilson and Jones, 2018). The mothers attend 60 61 their pups full-time for at least the first 10 days or so, after which they often leave their pups to make

62 offshore foraging trips for a few hours unencumbered by their pups (Wilson, 1978; Boness et al., 1994; Wilson and Jones, 2018), nevertheless leaving their mobile pups near other mothers and pups 63 (Wilson and Jones, 2020). Thus reproducing the natural physical and social environment of free-64 65 ranging harbour seal pups for orphans in rehab is especially challenging. The average mass gain of orphan harbour seal pups in rehab centres is usually less than 0.3 kg/day, with a published range of 66 67 0.11 kg/day (MacRae et al., 2011), 0.10–0.16 (Richmond et al., 2010), 0.13 kg/day (Dailey et al., 2020), 0.21 kg/day (Trumble et al., 2013), and 0.30 kg/day (Wilson, 1999). Rehab facilities in the 68 69 British Isles and North America are usually designed to maintain the pups in isolation and in dry pens 70 for some weeks after admission, a principal reason for this being to prevent potential transmission of 71 infections (Larmour 1989; Robinson, 1995; MacRae et al. 2011; Osinga and 't Hart, 2010). Less 72 often, centres house the pups with free access to a pool, either in pairs (Wilson, 1999) or in small groups (Müller et al., 2003). Therefore in most cases of orphan harbour seal pup rehab, the social 73 74 environment, time spent in the water, and weight gain may be very different from that of a free-living pup with its mother. These differences might result in stress factors specific to the rehab environment, 75 76 and any consequent difference in the dynamics of the ("stress") hypothalamus-pituitary-adrenal 77 (HPA) axis would affect the release of glucocorticoid (GC) stress hormones, such as cortisol (CL) 78 (Atkinson et al., 2015).

When an infant mammal – such as a harbour seal, squirrel monkey (*Saimiri sciureus*) or
guinea pig (*Cavia porcellus*) is initially separated from its mother, it usually emits distress calls and
makes physical effort to regain contact (Perry and Renouf, 1988, Coe et al., 1983; Yusko et al., 2012).
This has been termed the "acute" phase of maternal separation, when a dramatic increase in levels of
CL has been recorded in squirrel monkeys (Coe et al., 1983), guinea pigs (Yusko et al., 2012) and
harbour seals (di Poi et al., 2015).

CL is transported in plasma, with 80–90% bound to CL-binding globulin, 5–10% bound to
albumin, while only 3–10% of CL is free and biologically active (Holst et al., 2004). At the target
tissue, the free hormone diffuses across the cell membranes and binds to the glucocorticoid receptor;
this complex migrates to the nucleus where it regulates gene expression (McWhinney et al., 2010).
The principal effects of CL are to increase cardiac output and increase circulating glucose

90 concentrations (Sapolsky et al., 2000), thereby facilitating an appropriate energetic response by a separated infant attempting to reunite with its mother. However, if the infant is unable to reunite with 91 its mother, the initial "acute" phase of the stress response will eventually give way to the next 92 93 "depressive" phase of maternal separation, when the infant may be expected to display more passive 94 behaviours (Spencer-Booth and Hinde, 1971), accompanied by reduced circulating cortisol (Yusko et 95 al, 2012). By the time an "orphan" seal pup enters rehab, it may already be in the "depressive" phase of separation, as well as being in poor body condition. When harbour seal orphan pups enter rehab, 96 therefore, circulating CL levels may be a dynamic function of time since maternal separation, time 97 98 spent alone since separation, and other factors of an artificial environment. In pinnipeds, CL levels 99 have been reported to increase during periods of fasting or nutritional stress (e.g. Ortiz et al., 2001; 100 Guinet et al., 2004; du Dot et al., 2009; Bennett et al., 2013; Kershaw and Hall, 2016). Orphan pups 101 will be experiencing nutritional stress when rescued, and this may not be alleviated fully in rehab due 102 to the difficulty of achieving a species-typical growth rate.

CL levels in the blood of harbour seal pups in rehab have been measured to investigate 103 104 possible stress factors specific to rehabilitation. Blood samples are taken from the extradural 105 intervertebral vein following restraint of the pup (e.g. Gulland et al., 1999; Trumble et al, 2013; Dailey et al., 2020). However, blood sampling can measure the GC for just that moment in time, with 106 the pup restraint possibly affecting circulating CL levels (e.g. Engelhard et al., 2002). From these 107 108 studies thus far there is no consensus on whether or how circulating CL levels may reflect orphan 109 pups' stress level during rehab. Gulland et al. (1999) found that baseline plasma CL levels decreased with increasing time in rehab up to eight weeks, and the authors suggested that the stress of the 110 captive environment was reduced as the pups gradually adapted. However, Trumble et al., (2013) 111 112 found that plasma CL levels increased in pups while they were being tube-fed formula up to about 8 weeks, stabilising at a lower level thereafter, and the authors suggested that the pups might have a 113 114 stress response to the tube-feeding procedure. Dailey et al. (2020) found that plasma CL concentrations were highly variable and showed no trends with increasing time in rehab. 115

Urine samples may also be taken to assess circulating CL levels in seals (Constable et al., 116 2006). Because protein-bound steroids, present in blood, are excluded from the kidney filtrate, only 117 free hormone is excreted in the urine. Urinary free CL concentration correlates well with the 118 119 concentration of plasma free CL (Lupo et al., 2018) and therefore reflects concentrations of the free 120 hormone in blood (Cook, 2012). Urinary GCs collect in the bladder since the previous voiding, and 121 therefore reflect the stress response over a longer period than concentrations in a blood sample. Urine samples can also be collected from seal pups without requiring additional handling or restraint. A 122 123 preliminary study of urinary CL in harbour seal pups in rehabilitation (Wilson et al., 2015) provided a first report of a range of urinary concentrations found in pups of this species. 124 125 Although there have been several studies of plasma CL levels in harbour seal pups in the field and in rehabilitation (Gulland et al., 1999; Trumble et al., 2013; Di Poi et al., 2015; Dailey et al., 126 2020), to date there have been no published studies in pinnipeds of the other endogenous GCs that are 127 128 closely related to CL, i.e. cortisone (CN), prednisolone (PL) and prednisone (PN). However, naturally occurring concentrations of all of these GC hormones have been investigated in cattle 129 130 (Pompa et al., 2011; Vincenti et al, 2012; Bertocchi et al., 2013; Ferranti et al., 2013; Chiesa et al., 2017) and equines (Fidani et al., 2012), although only small amounts of endogenous PL and PN 131 relative to cortisol have so far been found in cattle, and have been thought to occur in conditions of 132 133 extreme stress, such as transport and slaughterhouse.

The chemical structure of these four GCs is very similar. (e.g. Arioli et al., 2012; Vincenti et 134 135 al., 2012; de Clercq et al., 2013; Chiesa et al., 2017; Supplementary file S1, Fig. S1.1). The oxidation of the HO group in the 3rd carbon ring of the biologically active CL and PL yields the inactive CN and 136 137 PN respectively; these conversions occur endogenously to protect the tissues from excessive CL and 138 PL action. However, the reverse conversion can occur when further CL or PL activity is required (McWhinney et al., 2010; Chiesa et al., 2017; Timmermans, 2019). Moreover, endogenous CL may 139 140 theoretically be converted to PL by the introduction of a double bond between two carbon atoms in the 1st carbon ring (Fig.S1.1). 141

Because these four endogenous GCs appear to be interconnected within a dynamic system, itwould seem desirable to measure all four simultaneously, as has been done in the cattle studies, rather

than CL alone. In the present study we measure concentrations of all four GCs in the urine of harbour 144 seal pups during rehab with the aim of investigating how different rehab environments and pup body 145 mass changes might be reflected in concentrations of the four GCs. A relationship between pup body 146 147 mass and plasma CL levels has been sought in earlier studies (Trumble et al., 2013; Dailey et al., 2020), but the potential stressor effects of other variables of the rehab environment, as they occur in 148 149 different rehab centres, has not so far been investigated. We hypothesised that the major factors in rehab centres that deviate most strongly from the pups' natural condition (i.e. social isolation, no free 150 151 water access, low body mass or rate of mass gain), would lead to relatively elevated levels of CL or PL and their inactive forms CN and PN. 152

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154 2. ANIMALS AND METHODS

155 2.1 Pup background

This study focused on 32 harbour seal pups, Phoca vitulina vitulina, that had been admitted to 156 157 four participating rehabilitation centres, three in Ireland and one in N. Germany, having been found 158 alone stranded on the shoreline during the pup birthing season in three separate years (2014, 2015 and 2016). The criteria, normally applied by Centres I and II in north-east Ireland, for identifying a pup as 159 being permanently separated from its mother were: if the pup was found alone, i.e. it had been left 160 behind at haul-out site on ebb or low tide or was found >200m from a haul-out site and was estimated 161 162 visually to be new-born or around birth weight. Pups were additionally assessed on their behaviour 163 (agitated or lethargic) and appearance (abnormal posture), while some pups were monitored over several hours or more than a day, according to circumstance (see Wilson and Jones 2021 for detailed 164 165 description). Similar criteria were used by Centre III in south-east Ireland and by professional wardens in N. Germany, who were responsible for taking pups to Centre IV. 166

167 The average mass of the 32 pups on admission to the rehab centres was 9.04 kg (Table 1;
168 Supplementary files S2, Table S2.1 and S1, Fig. S1.2). Thirty of the 32 pups were at or below average
169 birth mass for harbour seals of around 11kg (Bowen et al., 1994; Cottrell et al., 2002) and only two of
170 the pups (both from N. Germany) were over that average, at 12.2 kg and 13.3 kg (Supplementary file

S2, Table S2.1). One pup died on rehab day 1 ("Polly", see Table S2.1), but to our knowledge allother pups in this study survived to release.

173 **2.2 Pup rehabilitation centres**

There were differences in pup care procedures, captive environments, feeding methods,
dietary constituents, and growth rates in the four centres (Table 1) during the sampling period. The
care and conditions of pups at each centre could not, for ethical reasons, be controlled or manipulated
for research purposes.

In Centres I and III the pups were usually in pairs or groups (i.e. kept socially) with free 178 access to water, which was sufficient for the pups to submerge while socialising or sleeping (Fig. 1). 179 In Centre II the pups were kept alone in dry pens, and in centre IV the pups were either alone or paired 180 and in dry pens (Fig. 1; Table 1). These factors, i.e. access to water and social group or alone, together 181 with pup sex and pup ID, were included in the analysis of GC concentrations. Other potentially 182 confounding factors which differed between some centres were not measured in this study. These 183 184 included potential disturbance from visitors viewing the outside of the pup pens at Centres II and IV 185 (see Table 1), and the pups' diet and feeding method.

The feeding method and diet for individual pups was not changed during the sampling period.
Liquid diet (milk matrix or herring soup; see Table I) was fed via a soft, flexible silicon tube (stomach gavage); pups in Centres I and II were fed only in this way throughout the sampling period
(Supplementary file S2, Table S2.1). Handfeeding with solid fish for three pups in centre III and two pups in Centre IV (Table S2.1) was done in water; pups in IV were placed in the filled bath for fish feeding (Jeffers, 2019).

The rehab day and the estimated pup mass on sampling day were the factors against which the urinary GC concentrations were measured. Pups were weighed routinely by centre personnel on alternate days at Centre I and approximately once per week at the other centres. Average growth rates (kg/day) during the sampling period were calculated from the pups' mass at the beginning and end of the sampling period. Estimated pup mass on the sampling day was calculated from the pup mass on the nearest weighing dates before and after sampling and average growth rate during that period, e.g.

if a pup weighed 11.3 kg on one Saturday, 12.0 kg on the following Saturday, the average mass gain

that week would be 0.1kg/day. If the pup was sampled, for example, on the Wednesday between these

two Saturdays, the pup's mass on the sampling day would be estimated as 11.3 kg + 0.4 kg, = 11.7 kg.

- four rehab centres, with summary of rehab environment and average growth rate (kg/day) at each
 centre.
- 204

Centre	Ι	Π	III	IV
No. pups sampled	4	7	13	6
Sex M/F	1M/3F	5M/2F	6M/7F	4M/2F d7-
Range of pup rehab days (d) during sampling period	d0–48	d0–12	d0–17	47
No. samples d 0–1 (with pup ID)	1	4	6	0
No. samples d2– (with pup ID)	24	8	31	15
No. samples (d2– (no pup ID	6	0	1	0
Pup average mass (kg) on entry to	7.83	8.13	10.23	8.40
centre (range)	(7.1–8.3)	(6.5–10.3)	(6.9–13.1)	(7.0–10.2)
Est. Pup average	12.5	9.4	11.6	11.4
day (range)	(9.3–21.5)	(7.9–11.8)	(7.1–14.9)	(9.2–14.9)
Pups' food	Pet Ag milk matrix 30/55 + fish + mixed fish oil + digestive enzymes	herring soup + salmon oil	herring soup or whole herring	herring soup + salmon oil or whole herring
Feeding method	Tube feeding	Tube feeding	Tube feeding or hand- feeding fish	Tube feeding or hand-feeding fish
Growth rate av. (kg/d) during sampling period, d2–	0.29	0.21	0.15	0.07
(range)	(0.27–0.30)	(0.1–0.26)	(0.01–0.26)	(-0.1–0.19)
(SD)	0.01	0.06	0.07	0.10
Social groups at each centre	paired	alone	Usually in group, sometimes alone or paired at first	Alone at first, then paired
Free water access	Yes	No	Ŷes	No
Pup pens open to viewing by public	No	Yes	No	Yes

Table 1. Number of pups, number of samples taken and rehab day (d) range of sampling at each of

206 **2.3 Urine sampling**

Urine samples were collected opportunistically if the pups urinated spontaneously while 207 208 awakening and being handled during routine feeding, weighing and general care; pups were not additionally disturbed, restrained or handled for the purpose of obtaining samples. The authors (SW 209 210 and SV) collected samples at Centre I in 2014 and 2016 whenever possible during the whole 211 rehabilitation period. Samples were collected during a week's visit by SV in 2015 to each of Centres 212 III and IV (Table 1); centre personnel collected samples at Centre II in 2014 and 2015 when they were 213 able to do so. Individual pup data and sampling from each pup are given in Supplementary file S2, Table S2.1. 214

Sample collection was usually with a syringe from the ground beside the pup or directly from 215 the stream of urine, although one sample from Centre I was collected on a 'puppy pad', with plastic-216 backed paper tissue layers. Samples were quickly transferred to standard plastic sample pots with a 217 label detailing the source pup, date and collection time and were then immediately transferred to a 218 219 freezer (at least -18°C) and stored until analysis. Only samples with at least 10 ml were used in the analyses. Seven samples analysed were collected from a pair of pups (in Centres I and III), but the 220 donor pup was not identified (Table 1; Supplementary file S2, Table S2.1). These samples were 221 included in analyses of the overall range of GC concentrations and differences between centres in the 222 223 range of GC concentrations but were excluded from subsequent analyses. Since pups' GC 224 concentrations when they first arrive at the centre are likely to reflect their stranding conditions, 225 handling and transport to the centre, only samples from day 2 onwards for which the individual pup 226 from which the sample was taken was known were used in further analyses.

It has been suggested, in bovines, that neo-formation of the GCs PL and PN may occur due to microbial action after urine collection if the samples are kept at a high temperature (e.g. 37°), or at room temperature for more than a week, or if there is contamination (e.g. from faeces) (Arioli et al. 2012; De Clercq et al. 2013). The pups were not in a sterile environment, however, so we were therefore careful to ensure that the samples used for analysis were free from visible faecal or other contamination and were not subjected to inappropriate storage.

A study of plasma CL levels in captive harbour seals reported a diurnal pattern, peaking at 01:00 and waning around 13:00 (Gardiner and Hall, 1997). In this study, we therefore compared results between samples taken at different times of day to confirm that the time of day of our opportunistic sampling did not significantly affect the results. Samples from pups from rehab day 2 onwards (n=85) were assigned to time categories: 0700–12:59; 13:00–18:59; 19:00–00:59. No

samples were collected during the overnight period (01:00–06:59).

239 2.4 Analysis of urinary glucocorticoid concentrations

240 2.4.1. Simultaneous analysis for multiple steroids by UPLC/MS-MS.

241 If the concentrations of several steroids in a sample are required, either separate kits for each

steroid must be used (requiring splitting of the sample), or the steroids need to be separated by

243 chromatography. Ultra-Performance Liquid Chromatography (UPLC) coupled with tandem mass

spectrometry (UPLC–MS/MS) can quantify either one or multiple steroids at wide-ranging

concentrations, while avoiding the use of antibody reagents and cross-reactivity issues (Koren et al.,

246 2012; Antonelli et al., 2014). UPLC-MS/MS has been proven suitable for enabling sensitive detection

of GCs in urine (e.g. McWhinney et al. 2010; Arioli et al., 2012; De Clercq, 2013; Fidani et al., 2013)

and has been recommended for routine analysis of individual GCs from any tissue (McWhinney et al.,

249 2010). The detailed UPLC-MS/MS methodology for analysing steroid concentrations has been

described by McWhinney et al. (2010), De Clercq et al. (2013) and reviewed by Hawley and Keevil

251 (2016).

252 2.4.2. Materials and methods for UPLC-MS/MS quantification of CL, CN., PL and PN concentrations
253 in seal pup urine samples

- For the present study, 96 samples, collected from Centres I, II, III, and IV in 2014–16, were analysed for four glucocorticoids (GCs), namely cortisol (CL), cortisone (CN), prednisolone (PL) and
- 256 prednisone (PN) by UPLC-MS/MS at the Chemical and Immunodiagnostic Sciences Branch,
- 257 Veterinary Sciences Division, Agri-Food and Biosciences Institute (AFBI), Belfast, N. Ireland. This
- laboratory routinely carries out this analysis on the liver of farm animals (cattle, sheep, and pigs) as

part of the routine statutory Veterinary Drug Residue testing programme, in accordance with EU
guidelines (2002/657/EC).

For the seal pup urine analysis for these GCs, analytic standard powders for CL, CN, PL and 261 262 PN and isotopically labelled internal standard powders for d6-prednisolone and d4-cortisol were used to prepare stock standard and internal stock standard solutions in methanol. These standards were 263 264 used to prepare matrix matched calibration curves across the range $0.5-10 \,\mu$ g/kg (Supplementary file S3, Fig S3.1). Bovine urine was used as the control negative and for the matrix standard curve. On the 265 day of analysis, the seal pup urine samples and control negatives were defrosted at room temperature 266 267 and thoroughly mixed. Seal urine (5 ml) was pipetted into a centrifuge tube, while the bovine urine 268 samples were set up for negative and positive controls and for matrix standards. All seal and bovine 269 urine negative and positive control samples were spiked with the mixed internal standard solutions 270 (Fig S3.2). Methanol and hydrochloric acid were added to each tube (samples, controls, and matrix 271 standards), which was then vortexed, incubated in a 50° water bath, cooled to room temperature and centrifuged. 272

273 Solid phase extraction (SPE) was performed using Waters Oasis HLB SPE cartridges placed on a Vac-Elute manifold. Each cartridge was conditioned with methanol and water, and the sample 274 extract was then applied and allowed to pass through under gravity. The cartridges were then washed 275 276 with 0.02M sodium hydroxide/methanol (60/40 v/v), then water, dried under vacuum, and eluted with 277 methanol into glass tubes. The matrix standard tubes were then spiked with the mixed standards and 278 internal standards. All sample, control and matrix standard tubes were then evaporated under nitrogen, 279 reconstituted in methanol, vortexed and water added. Extracts were transferred to 2 ml vials prior to 280 UPLC-MS/MS analysis.

UPLC separations were carried out using an Agilent 1290 infinity LC system. Reverse phase
gradient separation was achieved on an Agilent Eclipse Plus chromatographic column (Agilent
Technologies, Inc. Santa Clara, USA).

An Agilent AG6490 triple-quadrupole connected to the UPLC system via an electrospray
ionisation interface (ESI) source, was used for mass spectrometric analysis. The results (Fig S3.3)

were processed using Mass-Hunter quantitative software. Internal standard correction was applied for
PN and PL (d6-prednisolone), and CN and CL (d4-cortisol).

288 Standard UPLC MS/MS method validation at this laboratory has been carried out for quantification of CL, CN, PL and PN in bovine, porcine and ovine liver. Three sets of six replicate 289 290 blended negative liver samples were spiked at 1.0 ppb, 2.0 ppb and 3.0 ppb, then extracted and 291 analysed against a matrix spiked calibration curve over the range $0.5-10 \mu g/kg$. The extraction was 292 repeated on three separate days and, after ensuring all relevant identification criteria were met, the 293 collated data were used to determine recovery, within-day, between-day, intermediate precision, and -294 by using the intercept of the calibration curve method – the parameters decision limit and the 295 detection capability, with the alpha-error set at 1%. However, specific UPLC-MS/MS method re-296 validation using harbour seal pup urine at this laboratory was not possible, due to cost and resource 297 limitations. Full details of the UPLC-MS/MS reagents, equipment, and procedures for the pup urine 298 analysis are therefore given in Supplementary file S4 to allow for comparison with any future analysis of seal urine by UPLC-MS/MS. 299

300 2.4.3. Measurement of the urinary creatinine (Cr) concentration of the samples and quality control

301 Creatinine (Cr) is commonly used as a correction factor to control for different urinary 302 volumes as it is eliminated through urine at a constant rate and is reflective of excretion rates (Novak 303 et al. 2013). Following the UPLC-MS/MS analysis of each sample, the remaining sample was 304 analysed for Cr content (μ mol/L). The urinary GC concentrations were then expressed as a ratio to the 305 Cr concentration (ng GC/mg Cr) in each sample. Cr concentrations were analysed using a colorimetric 306 method modified from the Jaffe reaction, in which Cr in an alkaline solution reacts with picric acid to 307 form a coloured complex (Taussky and Kurrzmann 1954).

308 2.5 Statistical analyses

309 2.5.1. Non-parametric tests

The concentrations of all four GCs for all samples were not normally distributed. The
correlations between concentrations of the four GCs (CL, CN, PL and PN) in all samples were
therefore assessed using non-parametric Spearman correlation.

313 Because most pups entering rehab are likely to have suffered severe stress due to a 314 combination of loss of mother, stranding, nutritional deficit, possible bacterial infection, transport to 315 the centre and entering an unnatural environment, their stress levels due to some or all of these factors 316 would be reflected in GC concentrations in samples collected in days 0-1 in rehab. concentrations in 317 samples were therefore compared between pups in rehab days 0-1 (n=11) and day 2 onwards for samples from pups with known identity (n=78) using the Mann-Whitney U test. Because this study is 318 319 investigating the effects of the rehab environment on GC concentrations rather than the effects of 320 traumas and nutritional stress experienced by the pups prior to their arrival at the rehab centres, the continuing analyses omitted samples taken on days 0-1. 321

Either a single or an individual's median value for each GC was used to explore potential correlations between an individual's growth rate during the sample period. We therefore obtained as many samples as possible from both different and the same pups, with the median values of GC concentrations in several samples from an individual being the optimal measure. A median value rather than the mean was used to avoid undue skewing of the results by occasional high or low concentrations. Log transformations were used for CL and CN concentrations to include outliers in Figs. 3 and 4; Supplementary file S1.3).

To compare CL and PN concentrations among different time periods of the day at each of the centres, Kruskal-Wallis 3-sample tests and Mann-Whitney 2-sample tests were used. Kruskal-Wallis tests were also used to determine whether GC concentrations significantly differed among the four centres, as well as to determine whether pup growth rate differed among the four centres.

To investigate whether low body mass was associated with relatively high GCs, we compared GC concentrations in pups less than 11 kg (approx. average birth mass) with pups of mass \geq 11 kg on the dates of urine sampling using the Mann-Whitney U test.

336 2.5.2. Linear mixed effects models

To determine which factors best explained GC concentrations in harbour seal pup urine, we ran linear mixed effects models for each GC in R (version 3.6.0) (R Core Team 2020), using the R package 'nlme' (Pinheiro et al. 2019). We used all the data from samples from pups with known ID on rehab day 2 onwards (n=78), and we transformed the GC concentrations to achieve normal distributions of data: CL and CN concentrations were log-transformed, and PL and PN concentrations were square root transformed (denoted by $\sqrt{}$).

Predictor variables in candidate models included sex, estimated mass on sample day, access to water, housing with or without other pups, as well as the interactions among these factors. These factors as they occurred in the pups from which samples were taken were: samples from pups in social group with free water access -n=47/54 (all in Centres I and III); pups in social group without water n=8/24 (all in Centre IV); pups alone with water -n=7/54 (all in Centre III); pups alone without water -n=16/24 (in Centres II and IV).

We included individual pup as a random effect to account for variability among individuals. We selected the best-fit model for each GC according to the lowest AIC. This not only minimises information loss from the model, but also minimises the risk of selecting a bad model (e.g. Nayak, 2020). We could not include rehab day in this model as it was highly correlated with pup mass on sample day (correlation = 0.81, variance inflation factor = 5.8). However, we also separately ran the models with rehab day instead of pup mass.

355 **3. RESULTS**

356 3.1 Ranges, medians, and correlation matrix of GC concentrations

The ranges, mean and median values for the Cr and the four GCs concentrations in all the samples analysed are given in Table 2 and Supplementary file S1, Fig. S1.3. The median values for CN were about ten times higher than for CL, PN and PL. However, CL values were highly variable, with three of the samples (all taken between rehab days 0–2) having values >2,000 ng/mg Cr. There were six samples with undetectable concentrations (i.e. zero ng/mg) of both CL and PL, one sample

- 362 with zero PL and relatively low CL (6.0 ng/mg Cr), and one sample with zero CL and PN; however,
- 363 six of these nine samples had relatively low Cr concentrations (ranging from $115-683 \mu$ M/L).

Table 2. Overall concentrations of Creatinine (Cr), Cortisol (CL), Cortisone (CN), Prednisolone (PL)
 and Prednisone (PN) in all 96 urine samples from all four centres

366

	Cr	CL	CN	PL	PN
	μM/L		ng/mg	g Cr	
Range	115–15,576	0-8,062	20.9–4,853	0-236.6	0-142.5
Mean	2,988	211.4	526	39.9	36.6
SD	2809	913	612	43.2	26.5
Median	2,155	37.0	390	31.6	31.1

367 368

The Spearman correlation matrix for concentrations of all four GCs in all samples indicates significant (P < 0.001) positive monotonal relationships. The strongest correlation was between CL and PL (rho = 0.75), while the weakest was between CN and PL (rho = 0.36), with the other

372 correlations ranging between 0.50 to 0.59. Although CL and PL correlations were highly correlated,

- 373 PL concentrations did not reach high concentrations in the same order of magnitude of the few
- are extreme high CL concentrations (Table 2).

375 The ratios of median concentrations of CL to PL and CL to PN were close to parity (1.17:1

and 1.19:1 respectively), while the ratios of the mean concentrations were higher (5.3:1 for CL:PL

and 5.8:1 for CL:PN). The ratios of median and mean concentrations of CL to CN were much lower,

at only 0.1:1 and 0.4:1 respectively (Table 2).

379 3.2 Comparison of GC concentrations of newly admitted pups with those from rehab day 2 380 onwards

A total of 11 samples were obtained from seven newly admitted pups (days 0-1; Table 1; Supplementary file S2, Table S2.1). The mean and median CL concentrations were 1128 ng/mg Cr (S.D. 2552) and 124 ng/mg Cr, with CL concentrations for two pups on day 0 (Ula, from Centre I, suffering pneumonia at rescue, and Schultze from Centre III; Table S2.1) of 8062 and 4029 mg/mg Cr respectively, immediately after arrival at the centre (Table S2.2). The concentrations of CL, PN and PL were significantly higher in days 0-1 (n=11) than day 2 onwards (n=78); (2-tailed Mann-Whitney U tests; 2-tailed, U expected = 429; CL - U=618P= 0.019; PL - U=641, P=0.008; PN - U=632,
P=0.010), although CN concentrations did not differ significantly U=449, P=0.811). Only five pups
were sampled at least once in both days 0–1 and day 2 onward; the GC concentrations for days 0–1
were higher than those for day 2 onward in 70% of these pups' samples (Supplementary file S2, Table
S2.2).

392 **3.3** No significant effect of time of day of sampling on GC concentrations

The distribution of the opportunistic urine sampling from rehab day 2 onwards indicated that most of the samples were taken in the morning (time period A, 0:700–12:59, n=26) and afternoon (time period B, 13:00–18:59, n=41), with fewer in the evening (time period C, 19:00–00:59, n=18). However, no significant differences between the time periods in GC concentrations were detected (Supplementary file S2, Table S2.3).

398 3.4 Differences in pup GC concentrations between the five centres

399 Concentrations of all four GCs (median or single value for each pup) differed significantly 400 between centres (Kruskal-Wallis test P < 0.0001 for each GC). Centre III samples notably had the 401 highest CL, CN and PL concentrations, while Centre II had the lowest CL concentrations and Centre I 402 had the lowest PN concentrations. The Dunn's post-hoc test indicated where there were significant 403 differences (P < 0.05) between each of the centres as indicated by letters a, b, c, and d (Fig. 2).

404 **3.5** Pup growth rates, mass, and correlations with GC concentrations

405 *3.5.1. Growth rates*

406 There was a significant difference in pup growth rates between the four centres (Table 1; 407 Kruskal-Wallis test, P <0.001; the differences between Centres I and III, I and IV, and II and IV were 408 significant at the 5% level by the Dunn's post-hoc test). There was a significant negative correlation 409 (Spearman's rho) between individual growth rate and concentrations of both PL and PN (P = 0.001 410 and 0.010 for PL and PN respectively; Fig. 3), but the correlation was not significant at the 5% level 411 for CL and CN. 3.5.2. GC concentrations in pups less than average birth mass vs. pups of birth mass or more
A comparison of the range of concentrations of each GC for pups <11 kg (i.e. less than
average healthy birth mass) and pups ≥ 11kg suggests that the range of concentrations was generally
greater for the smaller pups (Supplementary file S1, Fig. S1.4). The PN concentrations were
significantly higher for pups <11 kg (n=27) than for pups ≥ 11kg (n=51) (U= 935; Expected 688.5;
P=0.009 Mann-Whitney U test) but there was no significant difference for the other GCs.

418 **3.6 Predictor variables influencing urinary GC concentrations**

Linear mixed effects models indicated that neither pup sex nor social group (alone or social)
had a significant influence on concentrations of any of the urinary GCs. The results of both the pup
mass and rehab day models are given in Table 3, and Fig. 4 shows the model for pup mass.

The predictor variables that best explained CL and CN concentrations were *either* pup mass on sampling day *or* rehab day when sampled, whether the pup had access to water, and the interaction between these factors (Table 3; Fig 4 a, b). As pup mass or rehab day increased, the model indicated CL and CN concentrations declining for pups with water access but no change or slightly increasing for pups without water access (Fig. 4 a, b).

427 The predictor variable that best explained PL and PN concentrations was pup mass on sampling day (Table 3; Fig. 4 c, d). The model indicated PL concentrations declining for pups with or 428 without water access (Fig. 4c). Pup mass alone was the predictor variable that best explained PN 429 concentrations, with concentrations declining significantly as pups gained mass (Fig. 4d). However, 430 431 there was no significant interaction between water access and pup mass for PL and PN concentrations. 432 However, PL and PN concentrations declined with rehab day for pups with water access, and there 433 was significant interaction between water access and rehab day for both PL and PN concentrations 434 (Table 3).

For samples from pups with free water access, there was a significant negative correlation between CL and PL and both pup mass ($R^2 = 0.269$ and 0.241 respectively) and rehab day ($R^2 = 0.314$ and 0.383), whereas for pups without water there was no significant decline between CL or PL and 438 either pup mass ($R^2 = 0.060$ and 0.024 respectively) or rehab day ($R^2 = 0.052$ and 0.008 respectively, 439 and the correlation matrix was slightly positive (Table 4).

The correlations were examined separately for the four pups in Centre I (all pups were paired 440 with water access) for which there were more data (n=24) over a greater period of mass gain and 441 442 rehab day than at the other centres, and pup mass and rehab day were almost perfectly correlated (rho 443 = 0.942; Table 4). For all four Centre I pups combined, the decline in GC concentrations with pup mass and rehab day was significant for CN, PL and PN, but not for CL (Table 4). When the data were 444 445 examined for Centre I pup "Ula" alone (n=9), pup mass and rehab day were perfectly correlated (rho = 1.000); the decline in GCs with pup mass or rehab day was non-significant, but R^2 was much higher 446 447 for PL and PN ($R^2 = 0.326$ and 0.261 respectively) than for CL and CN ($R^2 = 0.003$ and 0.008 respectively; Table 4). 448

	REHA WATER	B DA' B ACC	Y & TESS				
BEST-FIT MODELS	% variance	SE	P-value		% variance	SE	P value
Log(CL + 1) df =45	40.4%				37.1%		
Water Access +		1.91	0.001	Water access +		0.55	<0.001
Pup mass +	30.3	0.16	0.165	Rehab day +	31.3	0.03	0.363
Interaction		0.17	0.013	Interaction		0.03	0.008
Pup ID	10.1			Pup ID	5.8		
Log(CN + 1) df=45	45.4%				43.0%		
Water Access +		0.96	0.006	Water access +		0.27	0.003
Pup Mass +	38.7	0.08	0.601	Rehab day +	40.3	0.01	0.648
Interaction		0.09	0.016	Interaction		0.02	<0.001
Pup ID	6.7			Pup ID	2.8		
$\sqrt{(\mathbf{PL})}$ df=46	48.7%				49.4%		
Water Access +	8.7	0.73	0.059	Water access +		0.92	0.015
Pup Mass		0.09	0.007	Rehab day +	19.9	0.04	0.490
1				Interaction		0.05	0.026
Pup ID	40.0			Pup ID	29.6		
$ \sqrt{(\mathbf{PN})} df=47 $	43.9%				43.3%		
				Water access +		0.68	0.094
Pup Mass	24.6	0.07	<0.001	Rehab day +	34.2	0.03	0.272
*				Interaction		0.04	0.001
Pup ID	19.3			Pup ID	9.1		

Table 3. Results of best-fit linear mixed models explaining the change in GC concentrations
in pup urine (cortisol (CL), cortisone (CN), prednisolone (PL), and prednisone (PN).

454 Table 4. Pearson correlation matrix (R), correlation coefficient R² and P value for transformed GC

455 values showing the change in each GC as pups gain mass or with increasing rehab day. Figures in

456 bold are significant at the 5% level. Values with P < 0.05 are shown in bold type.

	Pup ma	ss	Rehab c	lay								
	R	R ²	P value	R	R ²	P value						
ALL SAMPL	ALL SAMPLES (n=78)											
mass vs rehab day Spearman rho = 0.388												
Log CL+1	-0.139	0.019	0.226	-0.280	0.078	0.013						
Log CN+1	-0.531	0.282	<0.0001	-0.527	0.278	<0.0001						
√PL	-0.229	0.052	0.044	-0.344	0.119	0.002						
√PN	-0.503	0.253	<0.0001	-0.432	0.187	<0.0001						
SAMPLES -	FREE WA	ATER ACC	CESS (n=54)									
mass vs rel	hab day S	pearma	n rho = 0.466									
Log CL+1	-0.519	0.269	<0.0001	-0.561	0.314	<0.0001						
Log CN+1	-0.694	0.481	<0.0001	-0.703	0.495	<0.0001						
√PL	-0.491	0.241	0.000	-0.619	0.383	<0.0001						
√PN	-0.671	0.451	<0.0001	-0.728	0.529	<0.0001						
SAMPLES -	WITHOU	IT WATE	R ACCESS (n=	24)								
mass vs rel	hab day S	pearma	n rho = 0.559									
Log CL+1	0.245	0.060	0.249	0.228	0.052	0.283						
Log CN+1	0.092	0.009	0.668	0.124	0.015	0.564						
√PL	0.155	0.024	0.470	0.088	0.008	0.682						
√PN	0.027	0.001	0.899	0.192	0.037	0.369						
CENTRE I (4	4 pups) –	FREE W	ATER ACCESS	(n=24)								
mass vs rel	hab day S	pearma	n rho = 0.942									
Log CL+1	-0.388	0.151	0.061	-0.278	0.189	0.077						
Log CN+1	-0.592	0.350	0.002	-0.519	0.270	0.009						
√PL	-0.474	0.225	0.019	-0.578	0.334	0.003						
√PN	-0.622	0.387	0.001	-0.645	0.416	0.001						
CENTRE I (J	pup "Ula'	') – FREE	WATER ACC	ESS (n=9)								
mass vs rel	hab day S	Spearma	n rho = 1.000									
Log CL+1	-0.053	0.003	0.893	-0.051	0.003	0.896						
Log CN+1	0.092	0.008	0.814	0.093	0.009	0.813						
√PL	-0.571	0.326	0.108	-0.572	0.327	0.107						
√PN	-0.511	0.261	0.160	-0.510	0.260	0.160						

457

458 **4. DISCUSSION**

459

460 4.1 Endogenous PL and PN in the harbour seal pups of this study and in other species

461 The present study is the first (to our knowledge) to measure CL, CN, PL and PN simultaneously

462 in phocid seal samples. This necessitated using ultra-performance liquid chromatography to separate

the compounds, and tandem mass spectrometry to quantify the concentrations of each. We found

detectable amounts of PL in almost all (90/96) of the seal pup samples analysed (median 30 ng/mg Cr;

465 range 7–139 ng/mg Cr in the 90 samples with detectable concentrations).

So far, detectable levels of endogenous urinary PL have only been reported in very low 466 concentrations in the calves of domestic cattle (CL:PL ratio of 64:1, Famele et al., 2015 or young 467 cows (CL:PL ratio of 25:1, Chiesa et al., 2017), while PN has only been detected in samples from the 468 469 slaughterhouse with the highest values of CL, CN and PL (Famele et al., 2015). However, in the seal pups the ratios of median CL:PL and CL:PN levels were both close to parity (~1.2:1). There was no 470 471 indication that the PL levels in our study were the result of any extreme stressors, as has appeared to be the case in some cattle studies (e.g. Pompa et al., 2011; Ferranti et al., 2011; Bertocchi et al., 472 473 2013).

474 **4.2** Urinary GC measurement in harbour seals and other species

The measured concentrations of urinary corticosteroids should quantitatively reflect adrenocortical activity (Cook, 2012). This condition is fulfilled by our study, because the concentrations of CL (and presumably also CN, PL and PN) in the urine are a function and direct reflection of adrenocortical output and hydration levels of the sample. The hydration levels in each urine sample in our study were corrected for by expressing the measurement as a ratio to urinary creatinine (Cook, 2012).

Our sampling method would not have caused additional stress to the pups beyond feeding and
care routines, and the results are a measure of adrenocortical output over a period of few hours
preceding the urine voiding. This may therefore give a more representative picture of ongoing GC
levels than the more usual method of blood sampling from the extradural intervertebral vein following
restraint of the pup.

Previous studies of urinary CL concentrations in other mammal species have suggested that a rise in urinary CL is likely to occur only following a severe stressor, such as cows being isolated from their herd (Higashiyama et al., 2009), anaesthesia of chimpanzees, *Pan troglodytes* (Anestis, 2009), or elevated corticosterone in laboratory albino mice, *Mus musculus*, when a submissive male was paired with a dominant and aggressive male (Fitchett et al., 2005). However, the pups in our study were not – so far as we were aware – subject to any known or measurable sudden stressor in the hours before the sample was collected. 493

4.3 Potentially reversible conversion between CL and CN, PL and PN, and CL and PL

494 . Naturally occurring enzymes known as 11β-HSDs in the tissues catalyse the conversion of
495 CL to CN to protect tissues from excess CL, and CN is also converted back to CL to facilitate
496 glucogenesis in tissues (see Supplementary file S1, Fig. S1.1) (e.g. Chiesa et al., 2017; Timmermans
497 et al., 2019); conversion between PL and PN may also be subject to processing by the same enzyme
498 (Timmermans et al., 2019).

The ratio of urinary CL:CN is considered to be a sensitive index of the conversion back to CL 499 (McWhinney et al., 2010) and hence an index of the physiological need for CL activity. By the same 500 501 argument, the ratio of urinary PL:PN should be an index of the physiological need for PL activity. 502 Urinary CN has been reported to occur in similar urinary concentrations to CL in cattle (e.g. Keenan, 503 2015; Chiesa et al., 2017), but occurred in the seal pups in considerably greater concentrations, with 504 mean and median CL:CN ratios of only 0.4:1 and 0.1:1 respectively. The low CL:CN ratio in our seal 505 pups suggests the rate of conversion from CN back to CL is low. This may be because the pups in our 506 four centres were believed to be in relatively stable and non-threatening environments. Our study 507 found that CL levels did not decrease but apparently increased slightly for the 24/78 (31%) samples 508 from pups without water access, but most of the pups in the study (69%) did have water access, and their CL levels declined significantly with time. This might be a reason why there may have been 509 510 little physiological need for CN to CL conversion in most of the pups in the study. By contrast, the PL:PN ratio in our seal pups was close to parity, suggesting the likelihood that the inactive PN is 511 512 frequently recycled back to PL as needed. Many of the pups in the study had either a low growth rate or low body mass at the time of sampling, which may have resulted in the need for glucogenesis to 513 514 compensate for the nutritional deficit.

515 This still begs the question of why PL and CL might respond differentially to a stressor, or why 516 CL might be transformed into PL to respond specifically to a chronic nutritional deficit. Redirection 517 of the CL to CN transformation towards PL in some metabolic conditions has been suggested in cattle 518 (Chiesa et al., 2017); these authors suggested that a decline in the CL:CN ratio is probably due to a 519 rise in PL inhibiting the 11β-HSD enzyme activity normally converting CN back to CL. Possibly this 520 could partly explain the low CL:CN ratio in our samples, coupled with the elevated PL levels relative to that found in cattle. Our finding of a high positive correlation between CL and PL concentrations is
consistent with the finding of Vincenti et al. (2012) and Chiesa et al. (2017) in cattle.

There is a suggestion that PL may be a much stronger glucocorticoid receptor (GR) activator than
CL (Timmermans et al., 2019); since subtle chemical differences between endogenous and synthetic
GCs (e.g., the difference between CL and dexamethasone) may result in different 11β-HSD enzyme
processing ability (Timmermans et al., 2019), it may also be possible that CL and PL may influence
enzyme activity differently.

528 4.4 Relation between GC levels and pup mass or rehab day

Although there was significant association between all four GCs and both body mass and rehab day for all pups with water access (Table 4), our results from the four Centre I pups, for which there was most longitudinal data, and which all had water access, indicated that the correlation between CL or CN and pup mass or rehab day was relatively weak compared to the correlation between PL or PN and mass or rehab day.

534 The daily mass gain (DMG) of free-living harbour seal pups is ~0.5 kg per day, giving a DMG to birth mass (BM) ratio of ~6%, while the DMG of the grey seal, *Halichoerus grypus*, is ~1.6 -2.8535 kg/day (Fedak and Anderson, 1982; Spotte and Stake, 1982; Mellish et al., 1999) and a DMG/BM 536 ratio of ~10%. By contrast, the DMG of otariid seal species is generally much lower than phocid 537 538 seals, e.g. Antarctic fur seal pups, Arctocephalus tropicalis gain 0.05 kg/day giving a DMG/BM of 539 $\sim 1\%$ (Guinet and Georges, 2000), while the DMG in domestic cattle calves is ~ 0.6 kg/day, with a DMG/BM ratio similarly of ~1% (Jasper and Weary, 2002). We would hypothesise that grey seal 540 541 pups in rehab gaining only ~0.2 kg/day (O'Hara, 2019) would have relatively high urinary PL and PN concentrations, whereas an otariid pup's growth rate in rehab would likely be similar to that of the 542 543 free-living pup, and consequently have relatively low PL and PN levels compared to phocid pups in 544 rehab.

545 Because PL and PN appeared to be particularly associated negatively with body mass and growth 546 rate in our pups, we hypothesise that the relatively high concentrations of PL and PN in our rehab pups compared to those in cattle may be related to their failure to achieve the very rapid growth rateof free-living suckling harbour seal pups and other phocid species compared to cattle.

549 When the species-typical growth rate does not happen, and pups remain for a long period with 550 low body mass, we suggest compensatory glucogenesis may be stimulated by PL/PN activity.

551 However, the positive correlations we found between the four GCs suggest that CL and PL 552 release may have a common trigger. In conditions of nutritional deficit, possibly CL might be readily 553 converted to PL by the introduction of a double bond in the first carbon ring (see Supplementary file 554 S1, Fig. S1.1). GCs regulate the synthesis and release of growth hormone (GH), which also mobilises energy stores by lipolysis of adipose tissue and is highest in stranded harbour seal pups when they 555 556 first arrive in rehab thereafter declining (Richmond et al., 2008, 2010; Dailey et al., 2020). However, 557 serum GH and CL concentrations did not appear to be closely related over the first 10 weeks in rehab 558 (Dailey et al., 2020); a future study might investigate whether there is a closer link between PL-PN 559 and GH.

560 4.5 Relationship between GC levels and access to water

561 Our study found that CL and CN levels did not decline with body mass and days in rehab for 562 pups without free access to water (Centres II and IV), although it did decline for pups with water 563 access (Centres I and III). The studies of Trumble et al. (2013) and Dailey et al. (2020) also found that 564 CL concentrations did not decline during the first 8–10 weeks in rehab, and they suggested this might 565 be due to the possible stress of being fed by stomach gavage. However, the status of water access by 566 these pups was not stated, and if they were without water during this period, our study suggests this 567 might have been an alternative explanation for the continued elevated levels of CL.

There is some evidence that the normal post-natal development of the oxygen storage capability of the red blood cells and apnoea is dependent on the harbour seal pup being able to submerge during the early post-natal period, as occurs in rehab centres permitting free water access (Thomas and Ono, 2015). All previous field behaviour observations (e.g. Venables and Venables, 1955; Wilson, 1974; Skinner, 2006; Wilson and Jones, 2018) and a recent behavioural study of paired pups in rehab (Alger and Wilson, submitted) strongly suggest that the behaviour and physiology of the precocial harbour seal neonate is adapted to an amphibious existence, involving prolonged

immersion in sea water. A comparable study of trends in concentrations of the same four GCs in grey
seal pups in rehab with and without water would be interesting, since, unlike harbour seals, grey seal
pups do not normally enter the water during their first six weeks (e.g. Kovacs, 1987). The lack of
water for young grey seal pups should therefore not be a predicted stressor.

579 A preliminary study (unpublished data), recording heart rate in a pair of pups at Centre I, 580 found a significant decrease in heart rate (HR) when the pups were in the bath (Figure 1) as opposed 581 to when they were dry. HR is inversely correlated with heart rate variability (HRV) in humans and 582 other mammals (Kazmi et al., 2016), and HRV is inversely correlated with CL levels in humans 583 (Johnsen et al., 2012), and therefore a decreased HR is likely to be accompanied by lowered CL. A 584 separate study in which HR was recorded at Centre III in pups up to 7–10 weeks in rehab found that 585 HR declined during the rehab period (Fonfara et al., 2015) – also possibly implying a decline in CL in these pups at this centre, where pups have free water access. This would be consistent with our model 586 587 showing a decline in urinary CL and CN levels with rehab day for pups with free water access. The relatively high GC levels in the Centre III pups in our study may therefore be at least partly because 588 589 they were relatively recently arrived in rehab (Table 1).

590 However, a keystone part of our initial hypothesis, i.e. that housing orphan pups alone might lead to elevated CL levels, was not supported by our study – although the factors of social housing and 591 water access were largely confounded in the study (46/54 samples from pups with water access were 592 593 also housed with at least one other pup, whereas 16/24 samples from pups without water were alone). 594 The benefits to a pup of having a companion pup in the absence of water are limited, because most social interaction and all play by harbour seal pups requires water (e.g. Wilson, 1974; Wilson and 595 Kleiman, 1974; Alger and Wilson, submitted). A further factor to be considered is that orphan pups 596 597 housed alone may be in the depressive state of separation, when CL levels may fall (Yusko et al., 2012). Thus CL levels in rehab pups may be the outcome of complex interplay between social 598 599 housing, water access – and possibly also confounding factors (such as disturbance levels) that were 600 not part of the present analysis.

601

4.6 Differences in GC levels between centres, between individuals, and confounding factors

603 The comparison of concentrations of the four GCs between the four centres found significant differences, particularly between Centres I and III and between II and III (Fig. 2). However, the 604 differences between Centres I and II for all four GCs were non-significant, despite these two centres 605 606 contrasting in water access, social group, and rehab day. Seemingly paradoxically, Centre I had overall lower levels of all four GCs than Centre III, although both centres had free water access and social 607 608 group (for most of the Centre III pups). There may be multiple reasons for these results for centre differences, including population of origin (Centre III pups were all from the German Wadden Sea, 609 while Centres I, II and IV pups were from the Irish Sea). Furthermore, the age of pups and stage of 610 rehabilitation was unequal in the centres, with Centre II and III pups being generally younger when 611 612 sampled than Centre I and IV pups (Table 1). This study was therefore not intended to investigate the 613 differences between centres per se, but instead to look at specified measurable conditions of the rehab environment, days in rehab and pup mass as they occurred across the centres. 614

We found a high level of variation in GC concentrations in samples among pups from the same centre and from the same pup. Individual differences in adrenocortical responsiveness may contribute to the high level of variation among individual pups, as indicated by our results, particularly for PL, for which individual ID contributed 30–40% of the variability (Table 3). Individual differences in growth rate and body mass may have contributed to this individual variability, since these factors were correlated with prednisolone concentrations (see Figs. 3 and 4, and Table 4).

621 High variation in serum CL (measured by radio immunoassay) was also reported by Dailey et al 622 (2020). Variation in sample concentrations in our study from the same pup may be due to the episodic nature of GC production and release in a relatively stable rehab environment with no known sudden 623 stressor. For pups in Centres I and III, with one or more companions and free water access, the pups' 624 625 cycle of activity and rest in relation to the timing of sampling might be a factor. For pups in all centres the cycle of feeding, cleaning, and weighing might also be factors, although urine collected in the 626 627 bladder over a period of a few hours would potentially dilute any sudden release of GCs due to a stressor caused by human activity. We did not detect any relation between each six-hour timeframe of 628 sampling and GC concentrations, likely because any diurnal pattern of GC release was obscured by 629 630 the collection of urine in the bladder over a few hours.

The linear mixed effects models indicated that the rehab centre factors (pup mass or rehab day,
free water access and pup ID) accounted for 37–49% of the variation in the GC concentrations
amongst the samples (rehab day 2 onwards). This leaves about 50–60% of the variation unaccounted
for, likely by factors that could not be incorporated into the model or could not readily be quantified.
These factors could include varying number of pups in the enclosure in socially housed pups in Centre
III, health fluctuations, disturbance outside feeding times (such as for veterinary visits, and noise from
visitors to the centres).

638 Tube (stomach gavage) feeding has been suggested to cause a stress response with increased CL, resulting in highly variable serum concentrations and to be possibly responsible for an increase in CL 639 640 concentrations during the first 8–10 weeks in rehab (Trumble et al., 2013; Dailey et al., 2020). However, tube feeding was used exclusively throughout the sampling period in Centres I and II 641 (Supplementary file S2, Table S2.1), both of which had relatively low overall urinary CL. 642 643 Measurements of HR before, during and after tube-feeding at Centre I found no elevation of HR during feeding, and pups at Centres I and III were observed to accept tube feeding willingly – although 644 645 a study measuring HR at Centre IV did record an increase in heart rate, with an average 4-min recovery time (Jeffers, 2019). 646

647 Periodic acoustic disturbance by visitors to the outside of the pens in Centres II and IV was a potential confounding factor with the variable of no free water access at these two centres. A study of 648 649 visitor numbers at a captive harbour seal facility found that more seals submerged underwater with 650 increasing visitor numbers (Stevens et al., 2013), and when free-ranging seals enter the water due to human disturbance, their HR reduces (Karpovich et al., 2015). HR measured after tube-feeding at 651 Centre IV (in a separate study) found an additional recovery time of nearly 2 min during visitor 652 653 opening hours (Jeffers et al., 2019). Thus visitor presence outside the pup pens might compound the 654 stress of no water access since the pups cannot submerge in response to disturbance.

655

656 4.7 Conclusions

This is the first study to our knowledge to investigate concentrations of endogenous PL and PN as well as CL and CN in non-human mammals other than bovines and equines. Since only trace amounts have so far been documented in bovine urine, our finding of more substantial concentrations in the urine of almost all the 96 rehab seal pups of our study suggests that further investigations into the potential occurrence and role of PL in different species may be worthwhile.

The present study has provided some evidence suggesting a working hypothesis that PL and PN activity may be triggered by nutritional stress in harbour seal pups in rehab, whereas CL and CN activity may be increased by lack of water access or other stressors. This provides some support to our more general prediction, with which this study began, that GCs concentrations would be elevated where aspects of the rehab pups' environment deviate substantially from the most fundamental aspects of the natural environment of free-living pups of the same age.

Further studies would be advantageous to collect more data at all stages of the harbour seal pup
rehab process, to support or modify our findings. A future study of these four GCs in rehab "orphan"
pups of other phocid species with different natural developmental parameters – such as the grey seal –
could help to elucidate the response of cortisol and prednisolone to different stressors.

672 6. Acknowledgements

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683 CONFLICTS OF INTEREST

- 684 The authors have no conflicts of interest
- 685

686 FUNDING

- 687 This study has not received any grant from any funding agency.
- 688

689 ETHICS STATEMENT

- 690 The urine sampling in this study was carried out with the permission and collaboration of each of the
- 691 four seal centres. Three of the four centres (II, III and IV) were in the public domain and acting
- 692 within relevant government guidelines. Centre I was a voluntary private centre operating with local
- 693 government (N. Ireland) permission. The sampling did not cause additional disturbance to the pups
- beyond their routine care and handling and did not impact their welfare. No specific license for this
- 695 study was therefore required.

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Fig. 1. Pups at each of the four centres. **Ia and Ib** – outdoor open enclosure ~130x600 cm including pool, bath and two trampolines; **II** – indoor pens ~100x200 cm; **III** – outdoor covered enclosures, varying dimensions, with pool; **IV** – outdoor covered enclosure ~ 120x320 cm, bath filled only for fish-feeding.



Fig. 2. Boxplots of urinary concentrations of four GCs at each rehab centre I–IV (day2 onwards), using individual and median values of GC concentrations for each pup as data points. Horizontal lines indicate 1^{st} quartile, median and 3^{rd} quartile and dot markers indicate means. Letters a, b, c and d indicate significant differences (P < 0.05) between centres by the Kruskal-Wallis post-hoc Dunn's test.



Fig. 3. Scatter plots showing monotonal relationship, with Spearman correlation r_s between median GC concentrations (ng/mg Cr) and average growth rate (during the sample period) for each pup sampled from rehab day 2 onwards. Plots for cortisol and cortisone are given as log10 of the concentrations +1, owing to some zero concentrations for cortisol and relatively high concentrations of cortisone.



Fig. 4. Best-fit linear mixed effects models showing the change in each GC as pups gain mass (from day 2 onwards), from pups of known ID provided with water (blue) and without water (orange). CL = cortisol, CN = cortisone, PL = prednisolone, PN = prednisone. Points are GC concentrations, lines are fitted trends, and shaded areas show standard error. n = 78 samples for each GC.









Author statement

CRediT roles

Susan Wilson: Conceptualisation, Methodology, Formal analysis, Investigation, Resources, Writing – original draft, Writing – review and editing, Visualisation, Supervision, Project administration

Stella Villanueva: Conceptualisation, Methodology, Investigation, Writing – review and editing

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URINARY GLUCOCORTICOIDS IN HARBOUR SEAL PUPS

Supplementary file S1

Additional Figures S1.1–1.4

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Fig. S1.1. Schematic representation of structural changes believed to occur endogenously between Cortisol (CL) and Cortisone (CN) and between Prednisolone (PL) and Prednisone (PN). In both cases the single bonded HO group is replaced with a double-bonded O. PL and PN are distinguished from CL and CN only by a single bond in the first carbon ring being replaced by a double bond. The relevant carbon rings are shown in bold with the structural changes between the GCs shown in red (Figure adapted from Vincenti et al., 2012).



Figure S1.2. Box plot of pup mass on rescue and entry into rehab centres (kg) for all pups in the study. Dot = mean; horizontal lines are 1^{st} quartile, median and 3^{rd} quartile.



Figure S1.3. Box plots of urinary concentrations of four GCs from all samples (n=96). CL=cortisol, CN=cortisone, PL=prednisolone, PN=prednisone. Concentrations in ng/mg Cr on log₁₀ scale. Horizontal lines indicate 1st quartile, median and 3rd quartile and spot markers indicate means.



Fig. S1.4. Urinary GC concentrations (ng/mg Cr) for pups (rehab day 2 onwards) weighing < 11 kg and ≥ 11 kg on date of urine sampling (outliers are not shown). Horizontal lines indicate 1st quartile, median and 3rd quartile, dot indicates mean. For pups < 11 kg, n= 27 samples were taken from 15 individual pups. For pups ≥ 11 kg, n= 51 samples were taken from 20 pups.

URINARY GLUCOCORTICOIDS IN HARBOUR SEAL PUPS

Procedures for analysing seal pup urine for concentrations of cortisol (CL), cortisone (CN), prednisolone (PL), and prednisone (PN) at the Chemical and Immunodiagnostic Sciences Branch, Veterinary Sciences Division, Agri-Food and Biosciences Institute (AFBI), Belfast, N. Ireland, 2014–2016.

Additional tables S2.1 – S2.3

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rable 52.1. morvioual pup data									
Centre	Pup	Sex	Entry dat (D/M/Y)	te Entry mass (kg)	Feeding method sampling	No. samples day 2	No. samples day 0-1		
					period	onwards			
т	Llla	Б	05/07/14	71	Tubo	0	1		
I T	Ula Earandil	г М	03/07/14 07/07/14	7.1 7.4	Tube	3	1		
T	Coral	F	07/07/14	7. 4 8.5	Tube	5	0		
T	Dearl	г Б	05/07/16	8.3	Tube	6	0		
П	Flm	M	20/06/14	8.0	Tube	2	0		
П	Rowan	M	20/00/14 21/06/14	0.0 7 8	Tube	2	2		
п	Riveh	M	13/06/14	7.8	Tube	1	2		
п	Forn	F	04/07/14	7.5	Tube	1	0		
п	Beech	M	04/07/14	10.3	Tube	1	0		
п	Finn	M	00/07/14 03/07/15	85	Tube	2	1		
п	Icla	F	16/07/15	8.0	Tube	2	0		
п	Isia Dolly*	г Б	10/07/15	6.5	Tube	1	0		
	Folly	г М	20/06/15	0.5	Tube	0	1		
	Rärchen	M	20/06/15	12.2	Fish HE	1	0		
	Basta	F	23/00/13 03/07/15	12.2	Tube	1	0		
	Chigoma	M	03/07/15	10.0	Tube	$\frac{2}{2}$	0		
	Daggi	F	25/06/15	10.3	Fish HE	2 1	0		
	Eddi	M	23/00/13 01/07/15	10.7	Tube	1	0		
	Honry	M	01/07/15	10.1	Tube	4	0		
	Ions	M	26/06/15	10.1	Fich UE	3	0		
	Julio	M	20/00/13	0.0	Tube	3 1	0		
	Kawamba	F	06/07/15	10.4	Tube	1	0		
	Kawaiiiba Lisi	Г	00/07/15	10.4	Tube	1	0		
	Lisi Schultze	г F	01/07/15	6.9	Tube	4	0		
	Urmel	г Б	05/07/15	10.6	Tube	2	1		
	Vukori	Г Б	01/07/15	10.0	Tube	+	2		
	1 uKall	г М	01/07/15	10.0	Tube	2	0		
	Rhackbird	M	0//07/15	10.2 7 4	Tube	3	0		
	Hawkeye	M	04/07/15	7.4	Tube	3	0		
	Moduco	E	09/07/15	8.4 7.0	Tube	4	0		
	Mustique	Г	21/00/15	7.0	Fich UE	2 1	0		
	Wolverine	г М	21/00/15	9.0 7 8		1	0		
T	Ula or Earo	ndil	00/00/13	7.0 Soo ahoyo	1,1811,111,	2	0		
	Daggi or Io	nun		See above		0	0		
111	Daggi or je	ns		See above		1	0		
Mean on	try mass			0.04 kc					
Standard	deviation			1.04 kg					
Madian antry mass 95 kg									
Total no. samples day 0, 1 11									
Total no	$\begin{array}{ccc} 1 \text{ or } 1 or$								
Total no	samples day	2-(W	a nun ID)	/0 7					
1 JULAI NO	. samples day	v∠—(n	o pup ID)	/					

 Table S2.1. Individual pup data

*Polly died the day after entry (day 1). Tube = feeding by tube (stomach gavage); HF = handfeeding in water

Centre	Pup	No. sa	No. samples		CL CN		N	N PL		PN	
	name	d0–1	d2-	d0-1	d2-	d0–1	d2-	d0–1	d2–	d0–1	d2-
Ι	Ula	1	9	8062	21	4853	293	249	15	40	22
II	Rowan	2	1	11	2	412	385	13	7	48	36
III	Urmel	2	4	96	178	181	862	99	57	116	62
III	Julio	3	1	245	82	484	442	53	76	57	66
III	Schultze	1	2	4029	1165	460	2448	206	49	25	87
II	Beech	1	0	14	NA	407	NA	14	NA	29	NA
II	Polly*	1	0	487	NA	455	NA	237	NA	115	NA

Table S2.2. Comparison of median (or single) GC concentrations (ng/mg Cr, to nearest whole number) from five individuals on rehab days 0–1 and subsequent days (day 2 onwards). Shaded cells indicate lower values on day 2 onwards relative to days 0–1.

*Polly died on rehab day 1

Table S2.3. Median concentrations of four urinary GCs (CL, CN, PL and PN) from rehab day 2 onwards and significance of differences between each of three 6-hour time periods: A=07:00–12:59, B= 13:00–18:59, and C=19:00–00:59. P values from Kruskal-Wallis (K-W) 3-sample test or Mann-Whitney M-W) 2-sample test.

Centre	Time period	No. samples	CL	CN	PL	PN
			Med	ian value	s ng/mg	g Cr
Ι	А	4	28.47	700.30	29.48	26.88
	В	18	16.57	147.47	13.22	11.55
	С	8	15.44	233.25	11.28	8.72
	P value (M-W)		0.849	0.160	0.644	0.495
П	А	2	23.86	570.56	8.35	57.73
	B	4	1.10	144.53	22.08	10.17
	Č	3	11.73	384.96	19.31	39.92
	P value	N/A	N/A	N/A	N/A	N/A
III	А	10	78.84	441.44	48.11	34.18
	В	14	119.19	836.36	42.53	46.17
	С	7	87.17	515.52	45.90	34.85
	P value (K-W)		0.511	0.057	0.762	0.186
IV	А	10	32.49	390.67	30.72	40.03
	В	5	8.38	291.10	20.65	55.83
	С	0	N/A	N/A	N/A	N/A
	P value (M-W)		0.370	0.310	0.539	0.679

URINARY GLUCOCORTICOIDS IN HARBOUR SEAL PUPS

Supplementary file S3

Figs. S3.1–3.3. Examples of chromatograms for GC quantification in harbour seal pup urine by UPLC-MS/MS

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Fig. S3.1. Chromatograms for the lowest calibration standard $(0.5 \,\mu g/kg)$



Fig. S3.2. Examples of chromatograms for positive controls (spiked with a mixed standard containing all the GCs in the method)



Fig S3.3. Example of detection peaks from seal pup urine sample 1600272

URINARY GLUCOCORTICOIDS IN HARBOUR SEAL PUPS

Supplementary file S3

Procedures for analysing seal pup urine for concentrations of cortisol (CL), cortisone (CN), prednisolone (PL), and prednisone (PN) at the Chemical and Immunodiagnostic Sciences Branch, Veterinary Sciences Division, Agri-Food and Biosciences Institute (AFBI), Belfast, N. Ireland, 2014–2016.

S2.1. Reagents and Materials for UPLC-MS/MS analysis of seal pup urine samples

Analytical grade reagents and HPLC grade solvents were used throughout. Methanol was obtained from Romil (Cambridge UK), acetonitrile, propan-2-ol and sodium hydroxide (NaOH) pellets from Fisher Scientific (Leicestershire, UK), 1M HCl from BDH (Dorset, UK), and ammonium acetate from Sigma Aldrich (Dorset, UK). Grade 1 (18MΩ.cm) water was obtained from an in-house Milli-Q system (Millipore corp., Livingston, UK). Solid-phase extraction was performed on Oasis HLB SPE columns (Waters Chromatography Ireland Limited). Screw capped polypropylene centrifuge tubes were used for hydrolysis. Analytical standard powders for CL, CN, PL and PN were obtained from Sigma-Aldrich. Isotopically labelled internal standard powders for d6-prednisolone and d4-cortisol were obtained from CDN isotopes (Quebec, Canada).

Individual stock standard solutions were prepared at 1 mg/ml in methanol. Mixed working standard solutions for CL, CN, PL and PN were prepared at 1 μ g/ml and 100 ng/ml by dilution of the stock standard with methanol, and a mixed internal standard spiking solution for d6-PL and d4-CL at 1 μ g/ ml in methanol. Standards were stored in 25ml amber glass vials at 4°C for up to 12 months. The mixed 100 ng/ml and 1 μ g/ml working standards were used to prepare matrix matched calibration curves across the range 0.5–10.0 μ g/kg (ng/ml equivalent).

Additional reagent solutions were: 0.2 M NaOH (prepared fresh weekly and stored at room temperature), 0.02 M NaOH/methanol (60/40 v/v) and 5mmol ammonium acetate solution in methanol (prepared fresh weekly and refrigerated), UPLC mobile phase A: 0.05 mM ammonium acetate in 10% methanol (prepared fresh daily), UPLC mobile phase B: acetonitrile (fresh for each analysis), and UPLC needle wash: methanol (30%), acetonitrile (30%), propan-2-ol (30%) and water (10%) (prepared fresh for each analysis).

S2.2. Sample preparation and extraction of urine for UPLC-MS/MS

Bovine urine was used as the control negative, and for the matrix standard curve. On the day of analysis, the seal urine samples and control negatives were defrosted at room temperature and mixed thoroughly prior to dispensing of aliquots.

Seal urine (5 ml) was pipetted into a 50 ml screw-cap polypropylene centrifuge tube, while

bovine urine samples were set up for negative and positive controls and for matrix standards. All seal urine, and all positive/negative controls were spiked with $20 \,\mu$ l of the $1 \,\mu$ g/ml mixed internal standard. The selected bovine urine blank samples for recovery evaluation were fortified with 100 μ l of the mixed 100 ng/ml standard and allowed to equilibrate for 10 minutes before proceeding. Methanol (10ml) and 1M Hydrochloric acid (15 ml) were added to each tube, which was then capped and vortexed for 20 sec. All tubes were incubated in a water bath for 4 hours at 50°C. After incubation tubes were allowed to cool to room temperature and centrifuged at 3500 rpm for 15 min.

Solid phase extraction (SPE) was performed using Oasis HLB 3cc, 60 mg SPE cartridges, placed on a Vac-Elute manifold. Each cartridge was conditioned with methanol (3 ml) followed by water (3 ml) (cartridges were not allowed to dry out at any stage until the final wash). The sample extract was applied and allowed to pass through under gravity. The cartridges were washed with water (3 ml) and allowed to dry by passing air through under vacuum for 5 min. The samples were eluted into 13*100 mm disposable glass tubes with methanol (3 ml). At this stage the matrix standard tubes were spiked with the mixed 100 ng/ml and 1 µg/ml standards, and with the 1µg/ml mixed standard (Table S2-1).

Table S2-1. Volumes of standard solution used to spike the matrix standard tubes at each concentration

Standard	Volume (µl) of	Volume (µl) of	Volume (µl) of
concentration	100 ng/ml mixed	1 µg/ml mixed	1 µg/ml mixed
(ng/ml equivalent)	quaternary std	tertiary std	internal tertiary std
0.5	25	-	20
1.0	50	-	20
2.0	100	-	20
5.0	-	25	20
10.0	-	50	20

All sample, control and matrix standard tubes were evaporated on a TurboVap, under nitrogen, at 55 °C, and reconstituted in methanol ($250 \mu l$), vortexed for 20 seconds, followed by water ($250 \mu l$). Extracts were transferred to a 2 ml vial with tapered insert prior to UPLC-MS/MS analysis.

UPLC separations were carried out using an Agilent 1290 infinity LC system comprising a G4220A Binary Pump, G1330B Thermostat, G4226A Sampler, and a G1316C Thermo-stated Column Compartment (Agilent Technologies, Inc. Santa Clara, USA). A reverse phase gradient separation was achieved on an Agilent EclipsePlusC18, RRHD 1.8 μ m, 2.1*100mm chromatographic column (Agilent Technologies, Inc. Santa Clara, USA) with an in-line filter assembly (0.5 μ m porosity) (Waters, Milford, USA). The sample compartment was set at 10°C, column temperature at 40°C, and an injection volume of 1 μ l used. The mobile phases were (A) 0.05 mM ammonium acetate in 10% methanol and (B) acetonitrile, with a flow rate of 0.4 ml/min. The flow was diverted to waste during sample injection cycles at 0.0 – 2.5 min and again from 9.4 min until the end of an injection cycle. Linear gradient steps were used with initial conditions set at 80% A, decreasing to 68.5% A after 2 min, with a 1 min hold at 68.5% A, and returning to 80% A at 9.0 min. A re-equilibration period of 2.6 min was used. Total analysis time was 11.6 min per sample.

An Agilent AG6490 triple-quadrupole controlled by Mass-Hunter acquisition software was used for mass spectrometric analysis; this was connected to the UPLC system via an electrospray ionisation (ESI) interface source. All compounds were analysed in negative ESI mode with Jet Stream. The following source parameter conditions were used: Gas Temp 200 °C, Gas Flow 12 L/min, Nebulizer 50 psi, Sheath Gas 350°C, and Capillary and Nozzle voltages 4000V and 2000V respectively in in negative mode. Nitrogen was used for nebulizing, sheath, drying and collision gas. Detection was performed in dynamic multiple reaction monitoring mode (DYN-MRM) at unit mass resolution with a Cycle Time of 300 msec. The MRM experiment is summarised in Table S2-2. The most intense MRM was used as the quantitative ion, with the remaining MRMs being used for ion ratio confirmation.

Table S2-2. Summa	ry of multiple	reaction monitoring	(MRM) ex	xperiment
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Compound Name	Precursor Ion	Product Ion	Collision Energy (V)	Ref. Time (min)	Ref. Window	Polarity
Prednisone	417.1	327	8	4.23	0.59	Negative
Prednisone	327.1	285.1	20	4.23	0.59	Negative
Prednisone	327.1	148.8	36	4.23	0.59	Negative

d6 Prednisolone	333.1	284	36	4.31	0.51	Negative
Prednisolone	419.1	329.1	24	4.39	0.46	Negative
Prednisolone	328.1	295.2	20	4.39	0.46	Negative
Prednisolone	329.1	280	36	4.39	0.46	Negative
Cortisone	419.1	329.1	12	4.53	0.82	Negative
Cortisone	329.1	301.2	8	4.53	0.82	Negative
Cortisone	329.1	136.9	28	4.53	0.82	Negative
d4 Cortisol	335.1	301.2	20	4.53	0.6	Negative
Cortisol	421.1	331.1	12	4.56	0.71	Negative
Cortisol	421.1	297.1	36	4.56	0.71	Negative
Cortisol	331.1	297.2	20	4.56	0.71	Negative
Cortisol	331.1	282.1	28	4.56	0.71	Negative

The results were processed using Mass-Hunter quantitative software. Internal standard correction was applied for PN and PL (d6-prednisolone), and CN and CL (d4-cortisol).

S 2.4. UPLC-MS/MS method laboratory validation for quantification of CL, CN, PL and PN in bovine liver samples.

For the bovine liver validation at this laboratory, three sets of six replicate blended negative liver samples were spiked at 1.0 ppb, 2.0 ppb and 3.0 ppb and extracted and analysed, as in the procedure described above, against a matrix spiked calibration curve over the range $0.5 \ \mu g/kg - 10 \ \mu g/kg$. Liver samples were homogenised for 30 seconds using a Silverson SL2 laboratory homogeniser.

The extraction was repeated on three separate days, and after ensuring all relevant identification criteria were met, the collated data were used to determine recovery, within-day, between-day and intermediate precision, and - by using the intercept of the calibration curve method - the parameters $CC\alpha$ (decision limit) and $CC\beta$ (detection capability). As corticosteroids are not authorised for use in the EU, the alpha-error was set at 1%. To determine $CC\alpha$ a calibration line is produced based on all the contributing recovery responses at the three levels 1.0 ppb, 2.0 ppb and 3.0 ppb over the three days. This is extrapolated to determine the signal (y response) at concentration x equal to zero; the Standard Error of the intercept is determined and multiplied by 2.33 (1%, one sided) to give a response equivalent to a concentration $CC\alpha$. The detection capability is equivalent to the concentration obtained from a signal at $CC\alpha$ plus 1.64 times the Within-

Laboratory reproducibility at CCa.

S2.5. Measurement of the urinary creatinine (Cr) concentration of the samples and quality control

Following the UPLC-MS/MS analysis of each sample, the remaining sample was analysed for Cr content (μ mol/L). This analysis used an Audit Diagnostics Creatinine Jaffe Reaction kit and an Audit Diagnostics Sapphire 800 analyser. The automated sampler takes up 15 μ l of undiluted urine and transfers it to a reaction cell. 250 μ l of reagent 1 (Alkaline buffer) is added and mixed. 50 μ l of reagent 2 (picric acid) is added and mixed. The reaction time is 10 minutes and measurements recorded '2-point rate' with main wavelength 505 nm and second wavelength 570 nm.

The analyser is calibrated daily using the Audit Diagnostics General Chemistry calibrator. Calibration is 2-point linearity. The analyser performance is quality controlled using the Audit Diagnostics General Chemistry level 1 (low) and level 2 (high) QC controls. These have assigned values based on each lot number of the kit used. The QC values are taken each day and recorded in the lab database. For an analysis to be valid, QC must fall within 1.0 standard deviation of the expected value.

The urinary GC concentrations were then expressed as a ratio to the Cr concentration (ng GC/mg Cr) in each sample.

Supplementary Material