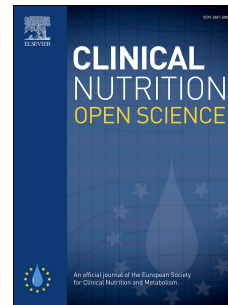


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Early Effects of Insulin Therapy on Cholesterol Synthesis and Absorption Markers in Patients with Type 2 Diabetes

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1 **Original Article**

2

3 **Early Effects of Insulin Therapy on Cholesterol Synthesis and Absorption Markers**
4 **in Patients with Type 2 Diabetes**

5

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18

19 **Abstract**20 **Background & Aim:**

21 Metabolic abnormalities in type 2 diabetes affect the production and the clearance of
22 plasma lipoproteins. Although the improvement of low-density lipoprotein cholesterol,
23 triglyceride, and high-density lipoprotein cholesterol levels are important targets in
24 diabetes, it is not established how changes occur in the production and clearance of
25 plasma lipoproteins in the treatment of diabetes. Serum non-cholesterol sterols are
26 introduced as practical markers to assess endogenous cholesterol synthesis and intestinal
27 cholesterol absorption. This study aimed to investigate the effects of insulin therapy on
28 cholesterol synthesis and absorption markers in patients with type 2 diabetes.

29 **Methods:** This was a single-center, prospective, 2-week, longitudinal pilot study. Patients
30 with type 2 diabetes who were admitted to start insulin therapy without using lipid-
31 lowering agents were recruited. On the day of hospitalization, the patients discontinued
32 all oral hypoglycemic agents and started with basal-bolus insulin therapy. Cholesterol
33 synthesis (lathosterol) and absorption (campesterol, sitosterol, and cholestanol) markers
34 were assessed at baseline and after 2 weeks of insulin treatment.

35 **Results:** In eighteen subjects, the mean age of the patients was 56 ± 10 years (mean \pm
36 SD). At baseline, body mass index was 24.3 ± 5.0 kg/m², and HbA1c was $11.6 \pm 1.7\%$.

37 After 2 weeks of insulin therapy, total cholesterol (from 205 ± 48 to 184 ± 43 mg/dL, $p =$
38 0.004), lathosterol (from 2.6 ± 1.3 to 2.0 ± 0.7 $\mu\text{g/mL}$, $p = 0.001$), campesterol (from 4.3
39 ± 2.7 to 3.0 ± 2.1 $\mu\text{g/mL}$, $p < 0.0001$), and sitosterol (from 2.4 ± 1.6 to 1.7 ± 1.4 $\mu\text{g/mL}$,
40 $p < 0.0001$) were significantly decreased, and cholestanol (from 2.5 ± 1.0 to 2.3 ± 0.8
41 $\mu\text{g/mL}$, $p = 0.05$) tended to decrease.

42 **Conclusion:** This study showed that insulin therapy reduces cholesterol synthesis and
43 absorption markers in patients with type 2 diabetes hospitalized within 2 weeks. The
44 decrease in cholesterol synthesis and absorption seems to be useful for improving lipid
45 metabolism and reducing the risk of atherosclerosis. Further randomized controlled
46 studies are required to confirm the efficacy of insulin therapy for cholesterol synthesis
47 and absorption markers.

49 **Keywords**

50 Basal-bolus insulin therapy, cholesterol synthesis markers, cholesterol absorption
51 markers, type 2 diabetes, poor glycemic control

53 **Abbreviation:**

54 Niemann-Pick C1-Like 1 (NPC1L1), estimated glomerular filtration rate (eGFR),

55 standard deviation (SD), interquartile range (IQR), waist circumference (WC), blood
56 pressure (BP), Fasting plasma glucose (FPG), Glycated hemoglobin (HbA1c), Glycated
57 albumin (GA), Serum C-peptide immunoreactivity (S-CPR), urinary C-peptide
58 immunoreactivity (U-CPR), Immunoreactive insulin (IRI), Urinary albumin (U-Alb),
59 Lipoprotein lipase (LPL), Apolipoprotein (Apo), body mass index (BMI), sterol
60 regulatory element binding protein-2 (SREBP-2), hydroxymethylglutaryl-CoA (HMG-
61 CoA), liver X receptor (LXR), ATP-binding cassette sub-family G member 5/8
62 (ABCG5/G8)

63

64 **Introduction**

65 Type 2 diabetes is a risk factor for cardiovascular disease. The incidence of coronary
66 artery disease is two to four times higher in patients with diabetes than in those without
67 diabetes [1, 2]. Metabolic abnormalities in type 2 diabetes affect the production and
68 disturb the clearance of plasma lipoproteins. Increased triglyceride (TG), reduced high-
69 density lipoprotein cholesterol (HDL-C) and increased small dense low-density
70 lipoprotein cholesterol are characteristic patterns of diabetes, all of which are known to
71 be atherogenic [3]. However, it is not established how the production and clearance of
72 plasma lipoproteins are altered in patients with type 2 diabetes and how cholesterol

73 metabolism changes with diabetes treatment.

74 Plasma cholesterol concentrations are regulated by the synthesis of endogenous
75 cholesterol, absorption from food, and cholesterol catabolism. [4-8]. In the early 1990s,
76 serum non-cholesterol sterols were introduced as practical markers to assess endogenous
77 cholesterol synthesis and intestinal cholesterol absorption [9, 10]. There are four types of
78 serum non-cholesterol sterols: lathosterol, campesterol, sitosterol, and cholestanol.
79 Lathosterol is a precursor of cholesterol that is synthesized in the body. Serum lathosterol
80 levels indicate whole-body cholesterol synthesis and are used as markers of cholesterol
81 synthesis [11].

82 Campesterol and sitosterol, which are plant sterols, cannot be synthesized in the
83 body. Niemann-Pick C1-Like 1 (NPC1L1) is a transmembrane protein localized at the
84 apical membrane of enterocytes and the canalicular membrane of hepatocytes. It
85 functions as a sterol transporter that mediates intestinal cholesterol absorption and
86 counterbalances the excretion of hepatobiliary cholesterol [12]. In enterocytes, NPC1L1
87 transports cholesterol and plant sterols, such as campesterol and sitosterol [13].
88 Campesterol and sitosterol are considered markers of cholesterol absorption because the
89 serum levels of campesterol and sitosterol correlated with cholesterol absorption, even
90 though the intestinal absorption of campesterol and sitosterol was less than 5% [9].

91 Cholestanol is excreted into bile and partially reabsorbed from the intestinal tract.
92 Cholestanol is a metabolite of cholesterol and is used as a cholesterol absorption marker
93 because the serum ratio of cholestanol to cholesterol is associated with intestinal sterol
94 absorption [14, 15].

95 Sitosterolemia elevates the plasma levels of sitosterol, due to mutations in the ATP-
96 binding cassette sub-family G member 5/8 (ABCG5/G8) genes, and accelerates
97 atherosclerosis [16, 17]. The increasing campesterol levels were associated with the risk
98 of coronary heart disease event reoccurrence in the Scandinavian Simvastatin Survival
99 Study [18]. It is possible that the lowering sitosterol and campesterol reduce the risk of
100 atherosclerosis. Residual cardiovascular disease (CVD) risk is a dilemma in clinical
101 practice, and novel lipoprotein biomarkers are possible as targets for preventing the risk
102 for CVD [19].

103 Cholesterol synthesis and absorption markers vary depending on the metabolic
104 abnormalities [20]. Several reports showed an increase in cholesterol synthesis markers
105 and a decrease in absorption markers in patients with type 2 diabetes. However, some
106 results are inconsistent [20-22]. In addition, the effect of diabetes treatment on cholesterol
107 synthesis and absorption markers is unclear. The type 2 diabetes is one of the highest risk
108 factor for coronary artery disease. We hypothesized that there is a metabolic abnormality

109 in cholesterol absorption and synthesized markers in type 2 diabetes, and the treatment of
110 diabetes normalizes the lipid metabolism abnormality and cholesterol synthesis and
111 absorption markers. Therefore, we examined the levels of cholesterol synthesis and
112 absorption markers in type 2 diabetic patients and how insulin treatment changes
113 cholesterol synthesis and absorption markers.

114

115 **Aim**

116 We aimed to investigate the effects of insulin therapy on cholesterol synthesis
117 (lathosterol) and absorption (campesterol, sitosterol, and cholestanol) markers in patients
118 with type 2 diabetes.

119

120 **Methods**

121 **Participants**

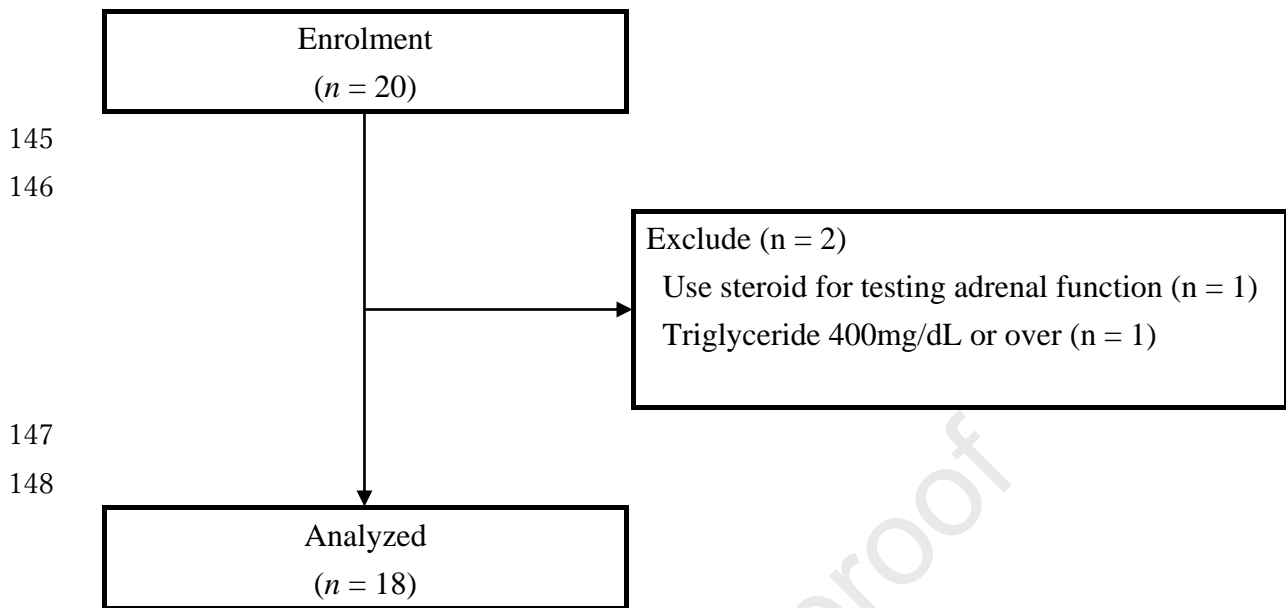
122 Patients with type 2 diabetes who had poor glycemic control even after diet therapy,
123 lifestyle improvement, or oral hypoglycemic agents and who required insulin therapy
124 were selected. In addition, the patients who needed insulin therapy immediately due to
125 hyperglycemia were also selected. Enrolled criteria included age 20–75 years, consent to
126 participate in the present study, and hospitalization at Nippon Medical School Hospital

127 (Tokyo, Japan) for glycemic control. The exclusion criteria were as follows: steroid
128 treatment, perioperative period, history of gastrointestinal resection, severe ketosis,
129 malignant disease, infectious disease, difficulty in ingestion, severe anemia, severe liver
130 dysfunction, chronic kidney disease stage 3b or higher (estimated glomerular filtration
131 rate [eGFR] <45 mL/min/1.73m²; Japanese Society of Nephrology) [23], severe heart
132 disease, pregnancy, planning pregnancy, breastfeeding, patients taking lipid-lowering
133 agents (statins, cholesterol absorption inhibitor, anion exchange resin, probucol,
134 proprotein convertase subtilisin/kexin type 9 inhibitors, microsomal triglyceride transfer
135 protein inhibitor, fibrates, selective peroxisome proliferator-activated receptor- α
136 modulator, nicotinic acids, and n-3 polyunsaturated fatty acids).

137 Twenty patients (14 men and 6 women) were assessed for eligibility between June 2017
138 and November 2018, and 18 patients (13 men, 5 women) were included in the study
139 (Figure 1). Two patients were excluded because they were using steroids ($n = 1$) and had
140 triglyceride levels of >400 mg/dL ($n = 1$). The mean age was 56 ± 10 years old (mean \pm
141 standard deviation [SD]), and the median diabetes duration was 3.5 (0.0–7.8)
142 (interquartile range [IQR]) years. The baseline characteristics are shown in Table 1.

143

144 **Figure 1** Flowchart of patient enrolment



149

150 **Clinical Measurements**

151 All participants underwent physical examination on the first morning of hospitalization,
152 including height, body weight, waist circumference (WC), and blood pressure (BP).

153 Blood samples were collected after overnight fasting on the second day of admission.

154 Fasting plasma glucose (FPG) levels were measured by the glucose oxidase method

155 (ADAMS Glucose GA-1171; Arkray Inc., Kyoto, Japan). Glycated hemoglobin (HbA1c)

156 was measured by high-performance liquid chromatography (ADAMS A1c HA-8181;

157 Arkray Inc., Kyoto, Japan) and was expressed as the percentage value of the National

158 Glycohemoglobin Standardization Program according to the guidelines of the Japan

159 Diabetes Society [24]. Glycated albumin (GA) was measured using an enzymatic method

160 (JCM-BM6070; Japan Electron Optics Laboratory Co., Tokyo, Japan or

161 LABOSPECT008 α ; Hitachi High-Tech Co., Tokyo, Japan) and expressed as a percentage
162 of total serum albumin. Serum C-peptide immunoreactivity (S-CPR) levels was measured
163 using chemiluminescent enzyme immunoassay (LUMIPULSE G1200; Fujirebio Co.,
164 Tokyo, Japan) and urinary C-peptide immunoreactivity (U-CPR) levels was measured
165 using solid phase radioimmunoassay (ARC-8010; Hitachi Ltd., Tokyo, Japan).
166 Immunoreactive insulin (IRI) was measured by Fluorescence Enzyme Immunoassay
167 (AIA-2000; Tosoh Co., Tokyo, Japan). Urinary albumin (U-Alb) levels were measured
168 using an immune turbidimetric method (JCM-BM6070; Japan Electron Optics
169 Laboratory Co., Tokyo, Japan or LABOSPECT008 α ; Hitachi High-Tech Co., Tokyo,
170 Japan). Serum total cholesterol (TC), HDL-C, and TG levels were measured
171 enzymatically (JCM-BM6070; Japan Electron Optics Laboratory Co., Tokyo, Japan or
172 LABOSPECT008 α ; Hitachi High-Tech Co., Tokyo, Japan). Low-density lipoprotein
173 cholesterol (LDL-C) was calculated using the Friedewald formula: LDL-C (mg/dL) = TC
174 (mg/dL) – HDL-C (mg/dL) – TG (mg/dL)/5 [25]. Non-HDL-C was calculated using the
175 following formula: non-HDL-C (mg/dL) = TC (mg/dL) – HDL-C (mg/dL). The eGFR
176 was calculated using the following formula: Cr is serum creatinine, eGFR (mL/min/1.73
177 m²) = 194 × Cr^{-1.094} × Age^{-0.287} (×0.739 if female) [23]. Lipoprotein lipase (LPL) was
178 measured using an enzyme-linked immunosorbent assay (Microplate Reader Emax;

179 Molecular Devices, Tokyo, Japan). Apolipoprotein (Apo) A-I, Apo A-II, Apo B, Apo C-
180 II, Apo C-III, and Apo E were measured using a turbidimetric immunoassay (JCM-25050;
181 Japan Electron Optics Laboratory Co., Tokyo, Japan). Apo B-48 was measured using
182 chemiluminescent enzyme immunoassay (LUMIPULSE G1200; Fujirebio Co., Tokyo,
183 Japan). Lathosterol, campesterol, sitosterol, and cholestanol were assayed using gas
184 chromatography (GC-2010; Shimazu Co., Kyoto, Japan).

185

186 **Study Protocol and Treatment**

187 The study protocol was approved by the Nippon Medical School Institutional Review
188 Board (226038) and conformed to the provisions of the Declaration of Helsinki of 1995
189 (as revised in Edinburgh 2000). All participants provided informed consent prior to
190 enrolment.

191 On admission, all subjects discontinued using oral hypoglycemic agents and started with
192 basal-bolus insulin therapy. During the hospitalization period, dietary energy intake
193 (kcal/day) (protein 11%–18%, fat 19%–27%, and carbohydrate 58%–61%) was restricted
194 to $27.5 \text{ kcal/kg for height (m)} \times \text{height(m)} \times 22$ (ideal body weight based on the
195 recommendation of the Japan Diabetes Society). If the body mass index (BMI) is over 25
196 kg/m^2 , energy intake was restricted to $25 \text{ kcal/kg for height (m)} \times \text{height(m)} \times 22$. The

197 ideal body weight was calculated using the following formula: $[\text{height (m)}]^2 \times 22 \text{ (kg/m}^2)$
198 [26]. We started insulin therapy by determining the total daily insulin dose using the
199 following formula: total daily insulin dose (U/day) = FPG (mg/dL) \times 0.08. Then, we
200 divided the total daily insulin dose so that the ratio of the basal insulin dose before meals
201 to the bolus insulin dose was in the range of 1:1 to 1:2.

202 Subsequently, the daily insulin dose was appropriately modified until discharge. None of
203 the patients used lipid-lowering agents from admission until their discharge. In addition,
204 each factor (BMI, WC, BP, FPG, HbA1c, GA, S-CPR, U-CPR, IRI, S-Cr, eGFR, U-Alb,
205 TC, HDL-C, TG, LDL-C, non-HDL-C, Apo A-I, Apo A-II, Apo B, Apo C-II, Apo C-III,
206 Apo E, Apo B-48, LPL, lathosterol, campesterol, sitosterol, and cholestanol) was
207 measured at the time of admission and 2 weeks later at discharge, and the values of both
208 were compared. We evaluated the correlations between changes in cholesterol synthesis
209 marker (lathosterol) and absorption markers (campesterol, sitosterol, and cholestanol) and
210 changes in other clinical parameters during hospitalization. The cholesterol synthesis
211 marker (lathosterol) and absorption markers (campesterol, sitosterol, and cholestanol)
212 were based on the reference values for healthy Japanese individuals [27].

213

214 **Statistical Analysis**

215 Categorical variables are expressed as numbers, and continuous variables are described
216 as mean \pm SD or median and IQR. The Wilcoxon signed-rank test was used to analyze
217 within-group differences between pre-treatment and post-treatment. Spearman's rank
218 correlation coefficient was used to analyze the correlation between the changes in each
219 clinical measurement during hospitalization. Statistical significance was set at $p < 0.05$.
220 All analyses were performed using JMP software (version 13.0; SAS Institute Inc., Cary,
221 North Carolina, USA).

222

223 **Result**

224 None of the patients were using insulin, four patients (22%) were using oral
225 hypoglycemic agents, and 14 patients (78%) did not use antidiabetic drugs before
226 hospitalization (Table 1).

227 The duration of hospitalization was 12–14 days (12 ± 1) (mean \pm SD), and the clinical
228 characteristics of the patients on admission and after 2 weeks of treatment are shown in
229 Table 2. After 2 weeks of treatment, BMI, WC, FPG, HbA1c, GA, S-CPR, U-CPR were
230 significantly lower than those at baseline. TC, HDL-C, TG, LDL-C, non-HDL-C, Apo A-
231 I, Apo A-II, Apo B, Apo C-II, Apo C-III, and Apo E levels were also significantly lower
232 than those at baseline. However, Apo B-48 and LPL levels did not change significantly

233 during hospitalization. Lathosterol (from 2.6 ± 1.3 to 2.0 ± 0.7 $\mu\text{g/mL}$, $p = 0.001$),
234 campesterol (from 4.3 ± 2.7 to 3.0 ± 2.1 $\mu\text{g/mL}$, $p < 0.0001$), sitosterol (from 2.4 ± 1.6 to
235 1.7 ± 1.4 $\mu\text{g/mL}$, $p < 0.0001$) were significantly decreased and cholestanol (from $2.5 \pm$
236 1.0 to 2.3 ± 0.8 $\mu\text{g/mL}$, $p = 0.05$) tended to decrease after 2 weeks of treatment.

237 Table 3 shows the correlations between changes in cholesterol synthesis and absorption
238 markers and changes in other clinical parameters between admission and discharge. Delta
239 (Δ) was defined as the change in values between admission and discharge. There were
240 positive correlations between ΔBMI and $\Delta\text{campesterol}$ ($\rho = 0.51$, $p = 0.03$), ΔBMI and
241 $\Delta\text{sitosterol}$ ($\rho = 0.59$, $p = 0.01$), and ΔBMI and $\Delta\text{cholestanol}$ ($\rho = 0.60$, $p = 0.009$). A
242 negative correlation was found between ΔHbA1c and $\Delta\text{sitosterol}$ ($\rho = -0.50$, $p = 0.04$),
243 but no correlation was found between other cholesterol synthesis and absorption markers
244 and glycemic parameters such as HbA1c or GA.

245

246 **Discussion**

247 Basal levels of lathosterol, sitosterol, and campesterol were higher in this study than in
248 healthy Japanese subjects' reference values of non-cholesterol sterols [27]. These results
249 indicate that both cholesterol synthesis and absorption markers are increased in our study.
250 The previous study showed the increase in cholesterol synthesis and the decrease of

251 absorption markers in type 2 diabetes. The discrepancy between our study and the
252 previous study might occur due to the variation in severity of diabetes control. The mean
253 level of HbA1c was 11% in our study but 6-7% in the previous study [28, 29]. The poor
254 controlled state might affect the baseline of cholesterol synthesis and absorption markers.
255 Insulin deficiency was not the primary pathophysiology in this study, as no patients were
256 insulin deficient (Table 2). In addition, the pre-treatment S-CPR and IRI levels in this
257 study did not suggest a state of insulin resistance, but the 24h U-CPR was indicative of
258 insulin resistance. These results suggest that the patients in this study were in a state of
259 insulin resistance and relative insulin deficiency associated with hyperglycemia at the
260 time of admission. The insulin therapy in this study might contribute to insulin
261 replacement and glycototoxicity improvement.

262 The effect of glucose-lowering therapy on cholesterol synthesis and absorption markers
263 in type 2 diabetes has not been established. The superior characteristics of this study were
264 that none of the patients used lipid-lowering agents and that insulin therapy was the only
265 treatment to improve glycemic control. Statin administration in diabetic patients with
266 hypercholesterolemia is the recommended therapy, and many patients take statins in
267 clinical practice. This study is designed to examine lipid metabolism in statin-naive
268 subjects, which can help investigate lipid metabolism by excluding the effect of statin.

269 It is difficult to determine the factors that caused decreasing in lathosterol, campesterol,
270 and sitosterol levels. Changes in the quantity and quality of the diet before and after
271 hospitalization may have contributed to changes in cholesterol synthesis and absorption
272 markers. A dietitian provides nutritional guidance during hospitalization, and the diet of
273 the patient prior to admission was interviewed. Although the date of the accurate amount
274 of food intake nor pictures of food are recorded, the dietitian asked and recorded the habits
275 of diets, the trend of the food intake, alcohol consumption, snack intake, and soft drink.
276 the trend of food intake, The four diabetologists have reviewed the nutritional guidance
277 records and evaluated each patient's pre-admission diet; the excessive in carbohydrates,
278 snack foods, and alcohol/soft drink intake, and total caloric intake through luxury foods
279 was high compared to the inpatient diet. On the other hand, the total caloric intake during
280 admission was higher in some patients but comparable in others than during pre-
281 admission. These results suggest that if diet affected sterol metabolism during
282 hospitalization, it is possible to relate food quality more than calories to sterol
283 metabolisms. To determine whether dietary influences are related to sterol metabolism, it
284 is necessary to check the change of calories, carbohydrates, protein, and fat and set control
285 as diet therapy only.

286 The decrease in BMI during 2 week hospitalization might influence the decrease in

287 cholesterol absorption markers, because the changes in BMI were positively correlated
288 with changes in cholesterol absorption markers (sitosterol, campesterol, and cholestanol)
289 but not with the cholesterol synthesis marker (lathosterol). The WC were also decreased,
290 but no correlation was observed between changes in WC and cholesterol synthesis and
291 absorption markers (Table 3). The previous study reported that weight reduction for two
292 years significantly increased the ratios of serum campesterol to cholesterol and serum
293 sitosterol to cholesterol; however, it did not affect the ratio of serum cholestanol to
294 cholesterol and serum lathosterol to cholesterol [30]. In addition, the three-month weight
295 reduction significantly decreased the serum levels of campesterol and lathosterol, but not
296 sitosterol and cholestanol [31]. Based on these previous results, the change in body weight
297 affects the levels of cholesterol synthesis and absorption markers. However, the changing
298 pattern of these markers is not consistent. The association between weight change,
299 cholesterol synthesis, and absorption markers in this study differed from the previous
300 studies, which could be due to the short duration of the study or treatment with insulin
301 therapy.

302 Different treatments for glycemic control may influence the outcome. First, the duration
303 of diabetes treatment may affect changes in cholesterol synthesis and absorption markers.
304 Twelve weeks of treatment with anagliptin did not change cholesterol synthesis and

305 absorption markers [32], but one month of treatment with anagliptin reduced latosterol
306 levels in patients with type 2 diabetes [33]. It is not clear how the duration of diabetes
307 treatment affects cholesterol metabolism makers and further investigation is needed.
308 Second, the class of drugs may influence changes in cholesterol metabolic markers.
309 Treatment with miglitol reduced levels of campesterol and sitosterol in patients with type
310 2 diabetes [32]. However, treatment with sitagliptin did not alter cholesterol synthesis and
311 absorption markers [34]. These differences in drug effects may be related to changes in
312 markers of cholesterol metabolism. Third, the state of glycemic control may affect
313 cholesterol metabolic markers. In the present study, patients were treated with insulin for
314 2 weeks and glycemic parameters improved significantly. However, there was no
315 correlation between changes in blood glucose parameters and markers of cholesterol
316 synthesis and absorption during hospitalization, except for a negative correlation between
317 HbA1c and changes in sitosterol levels. Therefore, the decrease in cholesterol synthesis
318 and absorption markers with insulin treatment might have been caused by additional
319 factors other than improvement in blood glucose levels. These results suggest that the
320 cholesterol synthesis and absorption markers may differ depending on the type and
321 duration of treatment, and that insulin dose and insulin function may affect cholesterol
322 synthesis and absorption markers.

323 Sterol regulatory element-binding proteins (SREBPs) and liver X receptor (LXR)
324 regulate cellular lipogenesis and lipid homeostasis [32, 33]. SREBP-1c activates fatty
325 acid synthesis and SREBP-2 activate cholesterol synthesis and uptake [34] and control
326 the production of key enzyme in cholesterol biosynthesis [35]. LXR regulate the
327 expression of genes involved in cholesterol efflux, storage, catabolism, and elimination
328 [36]. LXR is a nuclear receptor whose ligands include oxysterols produced when
329 cholesterol is converted to steroid hormones and bile acids.

330 Insulin increases the mRNAs encoding lipogenic enzyme, such as glucokinase, acetyl
331 CoA carboxylase, and fatty acid synthetase. Insulin treatment increase the amount of
332 SREBP-1c mRNA, which plays a major role in the upregulation of fatty acid synthesis in
333 response to insulin [37]. Insulin enhance LXR transcriptional regulation [38]. Activation
334 of LXR upregulates ABCG5/G8 expression and increases the excretion of cholesterol and
335 plant sterols into the lumen of the small intestine [32]. Thus, insulin plays an essential
336 role in cholesterol synthesis and absorption at a crucial point. In addition, SREBPs can
337 regulate insulin signaling. Insulin receptor substrate 2 (IRS-2) is a major mediator of
338 insulin signaling and control insulin sensitivity. SREBPs can decrease IRS-2 expression
339 [39], and high SREBP-1c activity resulting from hyperinsulinemia negatively correlated
340 with IRS-2 expression in ob/ob mouse [34].

341 SREBP-2 activates the mevalonate pathway and promotes the metabolism of
342 hydroxymethylglutaryl-CoA (HMG-CoA) to mevalonate. The increased circulating
343 levels of the immediate product of HMG-CoA reductase activity, which is an index of
344 whole-body cholesterol synthesis, is normalized after three weeks of insulin therapy in
345 nonobese, normolipidemic, type 2 diabetic patients [40].

346 Our results showed that the levels of lathosterol, campesterol, and sitosterol at admission
347 were higher than the reference values in healthy subjects [27]. However, it is speculated
348 that the insulin treatment improved cholesterol metabolism and decreased both
349 cholesterol synthesis and absorption markers in poorly controlled type 2 diabetes. This
350 study is the first to report changes in cholesterol synthesis and absorption markers before
351 and after insulin treatment for as short a period as two weeks. It was also suggested that
352 insulin therapy might be an essential means of treatment.

353 Patients with diabetes are at high risk factor for atherosclerosis and are often introduced
354 to statins to prevent ischemic heart disease. The target LDL-C control level is 120 mg/dL
355 for diabetic patients in Japan. In the present study, the mean LDL-C level at admission
356 was 124 mg/dL, and the condition did not immediately require lipid-lowering agents. In
357 the present study, the cholesterol synthesis and absorption markers were high, suggesting
358 that the synthesis and absorption markers might reflect residual risk. The results of this

359 study suggest that cholesterol synthesis and absorption markers can be positioned as
360 residual risk markers of atherosclerosis beyond LDL-C levels alone. The cholesterol
361 synthesis and absorption markers were decreased by insulin treatment, and the risk of
362 atherosclerosis could be reduced.

363 Insulin regulate LPL mass and LPL activity and reduce TG levels. The levels of LPL and
364 Apo B-48 remained unchanged in this study. This may be due to the short evaluation
365 treatment period of 2 weeks. Also, the fact that Apo B-48 remained unchanged suggests
366 that the number of chylomicron particles did not change, but the quality of cholesterol
367 contained in the chylomicrons may have changed.

368 The present study has several limitations. Firstly, the sample size was small, which might
369 have affected the results. In addition, cholesterol synthesis and absorption markers have
370 different reference values for men and women [27]. Due to the small sample size, we
371 could not consider a separate evaluation for men and women. It is necessary to verify in
372 large-scale clinical trials. Secondly, it is possible that the single-center study caused a
373 selection bias. It should be conducted to verify whether multicenter studies can obtain
374 similar results. Thirdly, because the observation period was as short as 2 weeks, it was
375 unclear how it changed in the long run. Finally, since the patients were hospitalized, they
376 received not only insulin therapy but also dietary therapy. Differences in sterol intake

377 before and after hospitalization may contribute to changes in cholesterol synthesis and
378 absorption markers. In this study, we did not investigate plant sterol intake and the change
379 in the total amount of calories and lipid intake. Despite the nutritional guidance provided
380 by a dietitian, we did not estimate plant sterol intake and the change in calories and lipid
381 intake before and after hospitalization. Therefore, counting the change of calories, lipids,
382 and plant sterol intake is advisable to investigate sterol metabolism.

383

384 **Conclusion**

385 This study demonstrated that insulin therapy reduces cholesterol synthesis and absorption
386 markers in patients with type 2 diabetes. However, the change in plant sterol intake and
387 energy intake could not be excluded. Further investigation is required to determine the
388 effect of insulin treatment on cholesterol synthesis and absorption markers.

389

390 **Acknowledgments**

391 The authors thank all staffs of Nippon Medical School Hospital who assisted in this study.

392

393 **Compliance with Ethical Standards**

394 All procedures followed were in accordance with the ethical standards of the responsible

395 committee on human experimentation (Nippon Medical School Institutional Review
396 Board / February 26, 2015 / 226038) and with the Helsinki Declaration of 1964 and later
397 versions. Informed consent or substitute for it was obtained from all patients for being
398 included in the study.

399

400 **Disclosure of potential conflicts of interest**

401 All authors declare that they have no conflict of interest.

402

403 **Author contributions**

404 Yuji Yamaguchi: formal analysis; investigation; methodology; writing - original draft.

405 Kyoko Tanimura-Inagaki: conceptualization; investigation; methodology; project
406 administration; writing - review and editing.

407 Izumi Fukuda: investigation; methodology; writing - review and editing.

408 Hitoshi Sugihara: investigation; methodology; writing - review and editing.

409 Shinichi Oikawa: conceptualization; investigation; methodology; project administration;
410 writing - review and editing.

411

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530

531 **Table 1** Baseline characteristics

Variable	<i>n</i> = 18
Age (years old)	56 ± 10
Sex (male / female)	13 / 5
Diabetes duration (years)	3.5 [0.0, 7.8]
Family history of diabetes, <i>n</i> (%)	10 (56)
Smoking history, <i>n</i> (%)	12 (67)
Diabetic microangiopathy, <i>n</i> (%)	11 (61)
Diabetic retinopathy, <i>n</i> (%)	6 (33)
Diabetic nephropathy, <i>n</i> (%)	5 (28)
Diabetic neuropathy, <i>n</i> (%)	8 (44)
Diabetic macroangiopathy, <i>n</i> (%)	2 (11)
Prehospital medication (antidiabetic agents), <i>n</i> (%)	4 (22)
Insulin, <i>n</i> (%)	0 (0)
Biguanide, <i>n</i> (%)	2 (11)
Thiazolidinediones, <i>n</i> (%)	0 (0)
Alpha-glucosidase inhibitor, <i>n</i> (%)	0 (0)
Sodium glucose co-transporter 2 inhibitor, <i>n</i> (%)	2 (11)
Dipeptidyl peptidase-4 inhibitor, <i>n</i> (%)	1 (6)
Glucagon-like peptide-1 receptor agonist, <i>n</i> (%)	0 (0)
Sulfonylurea, <i>n</i> (%)	0 (0)
Glinide, <i>n</i> (%)	0 (0)

532 Data are expressed as mean ± standard deviation, median [interquartile range] or number.

533

534 **Table 2** Comparison of parameters between pre-treatment and after-treatment

Variable	pre-treatment	after-treatment	<i>p</i> -value
BMI (kg/m ²)	24.3 ± 5.0	24.1 ± 4.9	0.02*
WC (cm)	86.8 ± 10.9	85.4 ± 11.0	0.02*
SBP (mmHg)	115 ± 11	112 ± 11	0.23
DBP (mmHg)	65 ± 8	66 ± 8	0.63
FPG (mg/dL)	225 ± 41	106 ± 19	<0.0001*
HbA1c (%)	11.6 ± 1.7	10.7 ± 1.5	<0.0001*
GA (%)	32.3 ± 5.6	26.9 ± 4.4	<0.0001*
S-CPR (ng/mL)	1.44 ± 0.54	0.83 ± 0.40	<0.0001*
U-CPR (µg/day)	118 ± 66	47 ± 26	<0.0001*
IRI (µU/mL)	4.8 ± 2.7	6.9 ± 3.9	0.03*
S-Cr (mg/dL)	0.63 ± 0.18	0.73 ± 0.20	<0.0001*
eGFR (ml/min)	100.2 ± 25.2	84.6 ± 18.7	<0.0001*
U-Alb (mg/day)	103.5 ± 216.6	45.8 ± 95.4	0.01*
TC (mg/dL)	205 ± 48	184 ± 43	0.004*
HDL-C (mg/dL)	51 ± 16	45 ± 9	0.007*
TG (mg/dL)	151 ± 86	106 ± 51	0.0004*
LDL-C (mg/dL)	124 ± 42	117 ± 39	0.04*
non-HDL-C (mg/dL)	154 ± 47	138 ± 45	0.006*
Apo A-I (mg/dL)	136.2 ± 28.9	117.3 ± 15.1	0.0009*
Apo A-II (mg/dL)	27.7 ± 6.4	23.7 ± 3.1	0.001*
Apo B (mg/dL)	107.1 ± 30.8	95.8 ± 30.2	0.003*
Apo C-II (mg/dL)	5.3 ± 2.2	4.2 ± 1.9	0.004*
Apo C-III (mg/dL)	11.4 ± 5.2	7.0 ± 2.2	<0.0001*
Apo E (mg/dL)	4.7 ± 1.6	3.4 ± 1.0	<0.0001*
Apo B-48 (µg/mL)	5.9 ± 4.7	5.3 ± 2.3	0.65
LPL (ng/mL)	43.1 ± 16.0	45.1 ± 11.6	0.15
lathosterol (µg/mL)	2.6 ± 1.3	2.0 ± 0.7	0.001*
campesterol (µg/mL)	4.3 ± 2.7	3.0 ± 2.1	<0.0001*
sitosterol (µg/mL)	2.4 ± 1.6	1.7 ± 1.4	<0.0001*
cholestanol (µg/mL)	2.5 ± 1.0	2.3 ± 0.8	0.05

535 BMI: body mass index, WC: waist circumference, SBP: systolic blood pressure, DBP:

536 diastolic blood pressure, FPG: fasting plasma glucose, HbA1c: hemoglobin A1c, GA:

537 glycated albumin, S-CPR: serum C-peptide immunoreactivity, U-CPR: urinary C-peptide
538 immunoreactivity, IRI: immunoreactive insulin, S-Cr: serum creatinine, eGFR: estimated
539 glomerular filtration rate, TC: total cholesterol, HDL-C: high-density lipoprotein
540 cholesterol, TG: triglyceride, LDL-C: low-density lipoprotein cholesterol, non-HDL-C:
541 non high-density lipoprotein cholesterol, Apo: apolipoprotein, LPL: lipoprotein lipase.
542 Data are expressed as mean \pm standard deviation. *p*-value for Wilcoxon signed-rank test
543 comparing changes between groups. **p*<0.05
544

545 **Table 3** Spearman's rank correlation coefficients between changes in cholesterol
 546 synthesis and absorption markers and changes in other clinical measurements during
 547 hospitalization

Variable	Δ lathosterol		Δ campesterol		Δ sitosterol		Δ cholestanol	
	ρ	<i>p</i> -value	ρ	<i>p</i> -value	ρ	<i>p</i> -value	ρ	<i>p</i> -value
Δ BMI	0.29	0.25	0.51	0.03	0.59	0.01	0.60	0.009
Δ WC	0.22	0.39	-0.31	0.21	-0.26	0.30	0.13	0.61
Δ HbA1c	-0.24	0.34	-0.39	0.11	-0.50	0.04	-0.14	0.58
Δ GA	-0.40	0.10	-0.28	0.26	-0.40	0.10	-0.32	0.20
Δ TC	0.28	0.26	0.67	0.002	0.61	0.007	0.37	0.13
Δ HDL-C	0.40	0.10	0.54	0.02	0.60	0.008	0.28	0.25
Δ TG	0.28	0.26	0.35	0.15	0.31	0.22	0.25	0.31
Δ LDL-C	0.07	0.77	0.41	0.09	0.31	0.21	0.13	0.60
Δ non-HDL-C	0.26	0.30	0.56	0.02	0.44	0.07	0.37	0.13

548 BMI: body mass index, WC: waist circumference, HbA1c: hemoglobin A1c, GA:
 549 glycated albumin, TC: total cholesterol, HDL-C: high-density lipoprotein cholesterol,
 550 TG: triglyceride, LDL-C: low-density lipoprotein cholesterol, non-HDL-C: non high-
 551 density lipoprotein cholesterol. Δ is defined as the change in values between admission
 552 and discharge.

Declaration of interests

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

The authors declare the following financial interests/personal relationships which may be considered as potential competing interests:

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