

1 **Epigenetic regulator miRNA pattern differences among SARS-**
2 **CoV, SARS-CoV-2 and SARS-CoV-2 world-wide isolates**
3 **delineated the mystery behind the epic pathogenicity and distinct**
4 **clinical characteristics of pandemic COVID-19**

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25 regulation

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29 **Abstract**

30 Detailed molecular mechanism of SARS-CoV-2 pathogenesis is still elusive to address its
31 deadlier nature and to design effective therapeutics. Here, we present our study elucidating the
32 interplay between the SARS-CoV and SARS-CoV-2 viruses'; and host's miRNAs, an
33 epigenetic regulator, as a mode of pathogenesis, and enlightened how the SARS-CoV and
34 SARS-CoV-2 infections differ in terms of their miRNA mediated interactions with host and
35 its implications in the disease complexity. We have utilized computational approaches to
36 predict potential host and viral miRNAs, and their possible roles in different important
37 functional pathways. We have identified several putative host antiviral miRNAs that can
38 target the SARS viruses, and also SARS viruses' encoded miRNAs targeting host genes. *In*
39 *silico* predicted targets were also integrated with SARS infected human cells microarray and
40 RNA-seq gene expression data. Comparison of the host miRNA binding profiles on 67
41 different SARS-CoV-2 genomes from 24 different countries with respective country's
42 normalized death count surprisingly uncovered some miRNA clusters which are associated
43 with increased death rates. We have found that induced cellular miRNAs can be both a boon
44 and a bane to the host immunity, as they have possible roles in neutralizing the viral threat,
45 parallelly, they can also function as proviral factors. On the other hand, from over
46 representation analysis, interestingly our study revealed that although both SARS-CoV and
47 SARS-CoV-2 viral miRNAs could target broad immune signaling pathways; only some of
48 the SARS-CoV-2 miRNAs are found to uniquely target some immune signaling pathways
49 like- autophagy, IFN-I signaling etc, which might suggest their immune-escape mechanisms
50 for prolonged latency inside some hosts without any symptoms of COVID-19. Further,
51 SARS-CoV-2 can modulate several important cellular pathways which might lead to the
52 increased anomalies in patients with comorbidities like- cardiovascular diseases, diabetes,
53 breathing complications, etc. This might suggest that miRNAs can be a key epigenetic
54 modulator behind the overcomplications amongst the COVID-19 patients. Our results support
55 that miRNAs of host and SARS-CoV-2 can indeed play a role in the pathogenesis which can
56 be further concluded with more experiments. These results will also be useful in designing
57 RNA therapeutics to alleviate the complications from COVID-19.

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70 1. Introduction

71 Coronavirus outbreaks have been reported over the past three decades, but the recent SARS-
72 CoV-2 pandemic has outreached more than 200 countries and has been the causative agent
73 for the death of 58,392 people around the globe and 1,087,374 coronavirus cases have been
74 filed till the date of writing this article (Worldometer, 2020). Among closed cases of SARS-
75 CoV-2, 20% of the patients have died and 5% of patients within active cases are in critical
76 situations (Worldometer, 2020). The initial estimation of SARS-CoV-2 death rate was 3.4%,
77 declared by WHO (WHO, 2020) requires a refresh as the global casualty is uprising, thus,
78 this novel virus requires novel and in-depth studies to promote new strategies for the
79 management of this pandemic.

80 Coronavirus subfamily is a single-stranded positive-sense (+ssRNA) virus with a genome
81 size of around 30kb (Lu et al., 2020). The family is categorized into four subgenera as alpha,
82 beta, gamma, and delta coronavirus (Cheng and Shan, 2020). SARS-CoV-2 is a beta
83 coronavirus with a genome size of 29.9kb (Accession no. NC_045512.2) with 11 genes being
84 reported in NCBI Gene (NCBI-Gene, 2020). Phylogenetic analysis between SARS-CoV-2
85 and SARS-CoV showed ~79% similarity. Whereas the distance is much longer for MERS-
86 CoV (~50% similarity) but the closest relative to the SARS-CoV-2 is bat derived SARS-like
87 coronavirus (~90% similarity) (Jiang et al., 2020; Lu et al., 2020; Ren et al., 2020). Genomic
88 analysis of SARS-CoV and SARS-CoV-2 has shown substitution of 380 amino acids and
89 deletion of ORF8a, elongation of ORF8b (84 vs 121 amino acid residues) and truncation of
90 ORF3b (154aa in SARS-CoV whereas 22aa in SARS-CoV) (Lu et al., 2020).

91 MicroRNAs are small ncRNA molecules that regulate post-transcriptional level gene
92 expression and its already established that viruses use host machinery to produce miRNAs
93 (Ambros, 2001). Although miRNA can be an important anti-viral tool (Trobaugh and
94 Klimstra, 2017) which can stimulate the innate and adaptive immune system, (Ambros, 2001;
95 Trobaugh and Klimstra, 2017) but also can be a back door for viral propagation due to being
96 non-antigenic thereby modulating cellular pathways without triggering host immune
97 response, (Cullen, 2013; Głobińska et al., 2014) for example, nucleocapsid protein of
98 coronavirus OC43 binds miR-9 and activates NF- κ B (Lai et al., 2014). Although host
99 microRNAs are either utilized or regulated by viruses, viral miRNAs are another side of the
100 coin, where they regulate host gene expression, cellular proliferation, stress-related genes and
101 even viral gene expression (Cullen, 2010; Haasnoot and Berkhout, 2011; Lai et al., 2014). A
102 summary discussed that number of DNA and RNA viruses produce miRNAs known as viral
103 miRNAs (v-miRNAs) to evade the host immune response (Mishra et al., 2020). Novel viral
104 miRNAs have been predicted to play an important role in neurological disorders as well
105 (Islam et al., 2019). Among RNA viruses, for example, HIV-1 encoded miR-H1 can cause
106 mononuclear cells apoptosis; H5N1 influenza virus-encoded miR-HA-3p targets host PCBP2
107 and contributes to 'cytokine storm' and mortality, and KUN-miR-1 of West Nile virus targets
108 host's GATA4 which facilitates virus replication (Li and Zou, 2019). Host miRNAs
109 interaction with SARS-CoV genome and viral proteins have been elucidated to suppress viral
110 growth and immune evasion (Mallick et al., 2009). Novel classes of ncRNAs have been also
111 observed by studies those might play a definitive role in pathogenesis and survival (Liu et al.,
112 2018). Respiratory viral infections caused by influenza, rhinovirus, adenovirus, RSV and
113 coronaviruses can be related to aberrant host miRNA expression and their effect on host can
114 be like - cell apoptosis, inhibition of immunologic pathways, down regulation of host
115 antiviral responses etc (Mallick et al., 2009; Bondanese et al., 2014; Islam et al., 2019; Li and
116 Zou, 2019; Mishra et al., 2020). Transmissible gastroenteritis virus (TGEV) although induce
117 significant IFN-I production after infection by inducing endoplasmic reticulum (ER), it can

118 evade antiviral effect of IFN-I by downregulating miR-30a-5p that normally enhances IFN-I
119 antiviral activity (Ma et al., 2018).

120 On the other hand, host miRNA expression plays a major role in controlling viral
121 pathogenesis by mediating T cells and antiviral effector functions (Dickey et al., 2016). The
122 first reported example of a cellular miRNA that targets a viral RNA genome is miR-32 which
123 targets the retrovirus PFV-1 transcripts and results in reduced virus replication (Lecellier et
124 al., 2005). Similarly, miR-24, miR-93 can target VSV virus L and P protein (Otsuka et al.,
125 2007); miR-29a targets HIV Nef protein (Ahluwalia et al., 2008) to inhibit replication; miR-
126 1, miR-30, miR-128, miR-196, miR-296, miR-351, miR-431, miR-448 targets HCV C and
127 NS5A protein to inhibits translation/replication by inducing IFN signaling (Pedersen et al.,
128 2007). Thus, miRNA can provide a different perspective in explaining the pathogenesis and
129 infectivity of the novel SARS-CoV-2. Although SARS-CoV is distantly related to SARS-
130 CoV-2, there are some similarities in their signs and symptoms even they might be similar in
131 pathogenesis but there are crucial differences between two diseases too (Xu et al., 2020). On
132 the other hand, SARS-CoV-2 has infected many countries, and which resulted a stable
133 mutation rate and resulted some variation (Cullen, 2006; Dykxhoorn, 2007). There are
134 evidence that viral pathogens can have novel immune evasion role by utilizing host miRNA
135 (Islam et al., 2019; Mishra et al., 2020).

136 However, detailed miRNA mediated epigenetic interplay between SARS-CoV-2 and host yet
137 to be elucidated. It is not known what the probable miRNAs produced by SARS-CoV-2 are
138 affecting which human processes; also, which anti-viral miRNAs taking part in host
139 immunity. The genomic difference which in result controls the host miRNA target sites and
140 viral miRNAs might explain the difference SARS-CoV and various isolated of SARS-CoV-2
141 in pathogenesis and infectivity. Here in this study, we hypothesize on three potential effects
142 of host and viral miRNA – (1) Genomic differences between SARS-CoV and SARS-CoV2
143 can led to variations in host miRNA binding and differences in hence pathogenicity, signs
144 and symptoms of these diseases and might explain the relatively longer incubation period of
145 SARS-CoV-2. (2) Similarly, on the other hand, there might be differences in viral miRNAs
146 that can regulate expressions of different sets of host genes which in turn can be
147 advantageous to the virus or the host. (3) Due to fast mutation rate, observed variations
148 among SARS-CoV-2 isolates in different regions of the world might result in variation in
149 host capacities to target the virus with its miRNAs. This, in turn, might play a significant role
150 in varying degrees of disease severity, symptoms and mortality rate in different regions. In
151 this study, we have done comparative analysis between SARS-CoV and SARS-CoV-2 in
152 respect of host miRNA–viral genome interaction as well their differences based on region-
153 specific isolates of SARS-CoV-2; viral miRNA-host mRNA interactions to delineate the
154 exclusive features of COVID-19 and their roles in viral survival and pathogenicity in respect
155 of SARS-CoV (Figure 1).

156

157 **2. Materials and Methods**

158 **2.1 Obtaining SARS-CoV and SARS-CoV2 Genome sequences**

159 The reference genome of SARS-CoV (RefSeq Accession no. NC_004718.3) and SARS-CoV-
160 2 (RefSeq Accession no. NC_045512.2) was fetched from NCBI RefSeq database (NCBI-
161 RefSeq, 2020). Total 67 whole-genome sequences of SARS-CoV-2 isolates covering 24
162 different countries (Supplementary file 1) were retrieved from NCBI Virus (NCBI-Virus,
163 2020) and GISAID (GISAID, 2020).

164 **2.2 Obtaining human 3'UTR and mature miRNA sequences**

165 Human miRNAs were accessed from microRNA database miRBase (Kozomara et al., 2018)
166 and 3'UTR sequences of human protein coding genes were obtained from Ensembl-Biomart
167 (Hunt et al., 2018) (release 99).

168 **2.3 Prediction of viral pre-miRNA and validation**

169 We used miRNAfold (Tav et al., 2016) for *de novo* prediction of all possible precursor-
170 miRNAs from the obtained reference sequences of SARS-CoV and SARS-CoV-2 with
171 sliding window size of 150 and minimum hairpin size as 0. The results were validated using
172 three different tools. First RNAfold (Gruber et al., 2008) was used with minimum free energy
173 (MFE) and partition function fold algorithm to find stable secondary structures. Second, a
174 fixed-order Markov model-based algorithm namely FOMmiR (Shen et al., 2012) was used
175 and finally a SVM-based tool iMiRNA-SSF (Chen et al., 2016) was used that calculates
176 minimum free energy (MFE), p-value of randomization test (P-value) and the local triplet
177 sequence-structure features. The common predictions from these three tools were utilized for
178 further analysis.

179 **2.4 Prediction of mature miRNA**

180 A Naive Bays classifier algorithm implemented in tool MatureBayes (Gkirtzou et al., 2010)
181 was used to identify mature miRNA candidates within the miRNA precursor sequences.

182 **2.5 RNA-RNA interaction analysis**

183 Three different tools were used to analyze RNA-RNA interactions for host miRNA-viral
184 genome and viral miRNA-host 3'UTR of coding sequences. IntaRNA 2.0 (Mann et al., 2017)
185 was used considering sites with parameters --mode=H --model=X, --outMode=C, $\Delta\Delta G \leq$
186 -10 kcal/mol, with seed 2–8 allowing G:U base pairs. microRNA.org (Betel et al., 2008)
187 was used with a score cutoff ≥ 140 , energy cutoff ≤ -20 kcal/mol, gap opening $= -9.0$
188 and gap extension $= -4.0$; psRNATarget (Dai and Zhao, 2011) was also used to
189 determine RNA-RNA interactions. Finally, the common predictions from these three tools
190 were considered for downstream analysis.

191 **2.6 Target genes functional enrichment analysis**

192 **2.6.1 Enrichment analysis in Gitoools**

193 The functional annotation of target genes is based on Gene Ontology (GO) (Ashburner et al.,
194 2000) as extracted from EnSEMBL (Hubbard et al., 2007) and KEGG pathway database
195 (Kanehisa and Goto, 2000). Accordingly, all genes are classified into the ontology categories'
196 biological process (GOBP) and pathways when possible. We have taken only the
197 GO/pathway categories that have at least 10 genes annotated. We used Gitoools for enrichment
198 analysis and heatmap generation (Perez-Llamas and Lopez-Bigas, 2011). Resulting p-values
199 were adjusted for multiple testing using the Benjamin and Hochberg's method of False
200 Discovery Rate (FDR) (Benjamini and Hochberg, 1995).

201 **2.6.2 Enrichment analysis using web-based tools**

202 The host miRNA targeting SARS-CoV and SARS-CoV-2 were used for functional over-
203 representation analysis to visualize and predict the roles of these miRNA in human diseases
204 and find enriched pathways. Besides Gitoools, functional enrichment analyses target human
205 genes were conducted using; EnrichR (Kuleshov et al., 2016); DAVID 6.8 (Huang et al.,
206 2009; Sherman and Lempicki, 2009); WebGestalt 2019 (Liao et al., 2019) and FunRich 3.1.3

207 (Pathan et al., 2017). The targeted genes are analyzed to determine their role in viral
208 pathogenesis, infectivity, and immune evasion.

209 **2.7 Microarray expression data analysis**

210 Microarray data for change in gene expression induced by SARS-CoV on 2B4 cells infected
211 with SARS-CoV or remained uninfected for 12, 24, and 48hrs obtained from Gene
212 Expression Omnibus (GEO), ID GSE17400 (<https://www.ncbi.nlm.nih.gov/geo>) (Barrett et
213 al., 2012). Raw Affymatrix CEL files were background corrected, normalized using
214 Bioconductor package “affy” (version 1.28.1) using 'rma' algorithm. Quality of microarray
215 experiment (data not shown) was verified by Bioconductor package “arrayQualityMetrics”
216 (Kauffmann et al., 2009) (version 3.2.4 under Bioconductor version 3.10; R version 3.6.0).
217 To determine genes that are differentially expressed (DE) between two experimental
218 conditions, Bioconductor package Limma (Smyth, 2005) was utilized to generate contrast
219 matrices and fit the corresponding linear model. Probe annotations to genes were done using
220 the Ensembl gene model (Ensembl version 99) as extracted from Biomart (Flicek et al., 2007)
221 and using in-house python script. When more than one probes were annotated to the same
222 gene, the highest absolute expression value was considered (maximizing). To consider a gene
223 is differentially expressed, multiple tests corrected, FDR (Benjamini and Hochberg, 1995) p-
224 value ≤ 0.05 was used as a cut-off.

225 **2.8 RNA-seq expression data analysis**

226 RNA-seq raw read-count data on SARS-CoV-2 mediated expression changes in primary
227 human lung epithelium (NHBE) and transformed lung alveolar (A549) cells were obtained
228 from the GEO database (GSE147507) (Barrett et al., 2012). For differential expression (DE)
229 analysis we used Bioconductor package DESeq2 (version 1.38.0) (Anders and Huber, 2010)
230 with R version 3.6.0 (Team, 1999) with a model based on the negative binomial distribution.
231 To avoid false positive, we considered only those transcripts where at least 10 reads are
232 annotated and a p-value of 0.01.

233 **2.9 MicroRNA Clustering**

234 The hierarchal clustering of human miRNAs that could target SARS-CoV-2 genomes (binary
235 mode) obtained from various countries was done using Manhattan distance and complete
236 linkage analysis with the Genesis tool (Sturn et al., 2002). Human death number (per million
237 population) due to SARS-CoV-2 infection was obtained on 2nd April 2020 from
238 ‘worldometer’ website (Worldometer, 2020).

239 **2.10 Overlap Analysis**

240 Two or three-way overlap analysis was done using online venn-diagram program Venny
241 2.1.0 (Oliveros, 2018). In case of multiple pairwise overlaps and correlation analysis, as well
242 as heatmap generation, were done using Gitoools (Perez-Llamas and Lopez-Bigas, 2011).

243 **2.11 Data Visualization**

244 We have visualized human miRNA that binds to the virus genome in web-genome browsers
245 NCBI genome data viewer (NCBI's-genome-browser, 2020).

246

247 **3. Results**

248 **3.1 Several human miRNAs are found to target SARS-CoV and SARS-CoV-2**

249 It is possible that during viral infections, host-encoded miRNAs can modulate viral infections
250 as a means of host immune response (Girardi et al., 2018). To identify possible host miRNAs
251 that can get induced during the SARS-CoV (R) and SARS-CoV-2 (R) infections, we have
252 utilized a bioinformatics approach. From our rigorous analysis pipeline which covers three
253 different well-established algorithms (IntaRNA, miRanda, and psRNATargets) to predict
254 RNA-RNA interactions, we have identified 122 and 106 host antiviral miRNAs against
255 SARS-CoV (R) and SARS-CoV-2 (R), respectively (Figure 2A, 2B) (Supplementary file 2).
256 Amongst these, 27 miRNAs were found to be targeting both viruses (Figure 2A). Whilst
257 comparing these miRNAs with the antiviral miRNAs from VIRmiRNA (Qureshi et al.,
258 2014), we have found 4 (hsa-miR-654-5p, hsa-miR-198, hsa-miR-622, hsa-miR-323a-5p) and
259 3 (hsa-miR-17-5p, hsa-miR-20b-5p, hsa-miR-323a-5p) host miRNAs against SARS-CoV (R)
260 and SARS-CoV-2 (R), respectively, to have experimental evidence of having antiviral roles
261 during infections (Figure 2A, 2B, 2C).

262 Moreover, we compared the miRNAs targeting the two reference genomes of SARS-CoV (R)
263 and SARS-CoV-2 (R) and found most of the host miRNAs can target the ORF1ab region,
264 followed by the S region as the second-most targeted (Figure 3A, 3B). Also, the M, N,
265 ORF3a, ORF7a, ORF8 (ORF8a, ORF8b for SARS-CoV), 5' UTR and 3' UTR regions of
266 both viruses were targeted by host miRNAs. The significant variance was observed in the
267 targeting positions of the host miRNAs between these two viruses (Figure 3A, 3B).

268 Since RNA virus mutates fast, it is conceivable that mutations in crucial genomic locations
269 would lead to differences in host miRNA binding patterns. Therefore, the ability of the host
270 miRNAs targeting genomes of 67 SARS-CoV-2 isolates covering 24 different countries was
271 also performed. Although, as expected, most of the identified host miRNAs' binding profiles
272 across these isolates remained somewhat similar to that of SARS-CoV-2 reference sequence;
273 interestingly, we have identified 24 host miRNAs that bind differentially across the isolates
274 (Figure 4A) which might have occurred due to the genomic variations between these isolates.
275 Complete linkage agglomerative hierarchical cluster (HCL) analysis with Manhattan distance
276 of these miRNAs (binary mode, bind or not bind) revealed two major clusters with a side
277 cluster for one South Korean and two Singaporean isolates (Figure 4B). As miRNA is crucial
278 in both host defense and viral pathogenesis, to understand the significance of this cluster, we
279 have also compared the host miRNA clusters with the death rate (normalized by per million
280 population) from different countries. Surprisingly, relatively higher deaths are found to be
281 more prominent in the European major clusters (right side cluster) compared to the other
282 major cluster (left side), and also found much lower deaths in side clusters (Figure 4B).

283 **3.2 Host miRNAs targeting SARS-CoV and SARS-CoV-2 play crucial roles in** 284 **neutralizing the virus**

285 Though the primary action elicited by host miRNAs is to silence the viral RNA, they might
286 also modulate some host factors which provide an edge to the viral pathogenesis. To find out
287 if these particular pathways are also targeted by the host miRNAs induced by SARS-CoV and
288 SARS-CoV-2 infections, we have performed miRNA pathway enrichment analysis. We have
289 found out several such pathways those might be deregulated by the host miRNAs to suppress
290 the entry of the virus, to prevent the spread of the virions, and in minimizing the systemic
291 symptoms resulting from the infection (Figure 5A).

292 Host miRNAs might have a probable role in blocking the entry of the virus, as they are found
293 to be targeting the pathways needed for viral entry- PDGF receptor-like signaling (Soroceanu
294 et al., 2008), Arf-6 signaling (García-Expósito et al., 2011), PI3K-Akt signaling (Diehl and
295 Schaal, 2013), EGFR signaling (Zheng et al., 2014), signaling events mediated by focal

296 adhesion kinase (Elbahesh et al., 2014), CDC42 signaling (Swaine and Dittmar, 2015),
297 EphrinB-EPHB pathway (Wang et al., 2019), Cadherin signaling (Mateo et al., 2015), RTK
298 signaling (Haqshenas and Doerig, 2019), etc (Figure 5A).

299 They can also block some machinery like- p38 MAPK signaling (Hirasawa et al., 2003),
300 FAK signaling (Elbahesh et al., 2014), PI3K-Akt signaling (Diehl and Schaal, 2013), etc.
301 which can be hijacked by viruses for their efficient replication, pre-mRNA processing and
302 translation (Figure 5A). These host miRNAs might also try to reduce some host induced
303 inflammatory responses to prevent acute lung damage by targeting IGF1 signaling (Li et al.,
304 2019), VEGF signaling (Alkharsah, 2018), PAR1 signaling (Heuberger and Schuepbach,
305 2019), integrin signaling (Teoh et al., 2015), TGF-beta signaling (Denney et al., 2018),
306 TRAIL signaling (Cummins and Badley, 2009), etc (Figure 5A). Some signaling pathways
307 like- CXCR4 signaling (Arnolds and Spencer, 2014), TGF-beta signaling (Denney et al.,
308 2018), mTOR signaling (Le Sage et al., 2016), PI3K-Akt signaling (Diehl and Schaal, 2013),
309 etc. can facilitate viral survival in infected cells by inhibiting apoptosis, autophagy, early
310 immune responses, etc. Host miRNAs may function to downregulate these to invoke a proper
311 immune response against the viruses (Figure 5A).

312 **3.3 Infection induced host miRNAs can function as a proviral factor by inhibiting host** 313 **immune surveillance pathways**

314 Host miRNAs can be like a double-edged sword as sometimes it can facilitate the viral
315 immune evasion by targeting some important host immune responses (Bruscella et al., 2017).
316 Our host miRNA enrichment analysis showed several significant pathways like- IFN-gamma
317 signaling (Kang et al., 2018), TGF-beta signaling (Mogensen and Paludan, 2001), Interleukin
318 signaling (Kimura et al., 2013), IGF1 signaling (Li et al., 2019), TRAIL signaling (Cummins
319 and Badley, 2009), etc. which are involved in important proinflammatory cytokine signaling
320 during viral infections (Figure 5B). Interestingly, we have found out that host miRNAs
321 induced during SARS-CoV-2 infection may particularly downregulate different Toll-Like
322 Receptors (TLRs) (Kimura et al., 2013) signaling which are considered as the primary
323 stimulatory molecules for producing host antiviral responses (i.e. production of interferons
324 and other inflammatory cytokines) (Figure 5B). Also, other receptor signaling involved in
325 antiviral responses like- uPA-UPAR signaling (Alfano et al., 2003), TRAF6 signaling
326 (Konno et al., 2009), S1P1 signaling (Oldstone et al., 2013), Estrogen receptor signaling
327 (Kovats, 2015), Protease-activated Receptor (PAR) signaling (Antoniak et al., 2013), Bone
328 morphogenetic protein (BMP) signaling (Eddowes et al., 2019), etc. can also be deregulated
329 by the host miRNAs, leading to the host's immune suppression (Figure 5B).

330 **3.4 Host miRNAs' targeted downregulated pathways are related to the comorbidities** 331 **of COVID-19**

332 SARS-CoV-2 infected patients with comorbidities (i.e. cardiovascular diseases, diabetes,
333 renal problems) are found to be more susceptible to COVID-19. To find out whether virally
334 induced host miRNAs are playing role in these, we have performed enrichment analysis using
335 the downregulated targets genes of the host miRNAs using the expression data obtained from
336 GEO dataset (GSE17400 for SARS-CoV and GSE147507 for SARS-CoV-2). These revealed
337 that the downregulated targets of host miRNAs are involved in functions and pathways like-
338 heart development, kidney development, several neuronal processes, metabolic process,
339 regulation of cellular ketone metabolism, insulin resistance, glucagon signaling pathway,
340 fatty acid metabolism, PPAR signaling, etc (Figure 5C, 5D, 5E). Aberrant regulation of these
341 processes can overcomplicate the disease conditions of patients having existing disorders.

342 **3.5 Viral miRNAs encoded by SARS-CoV and SARS-CoV-2 can target several host** 343 **genes**

344 Many human viruses were found to produce miRNAs to assist in their overall pathogenesis
345 by modulating host factors (Bruscella et al., 2017). Previous study on SARS-CoV also
346 suggests that viral small non-coding RNAs can help its efficient pathogenesis (Morales et al.,
347 2017). Our bioinformatics approach suggests that SARS-CoV and SARS-CoV-2 can also
348 encode some viral miRNAs. miRNAfold tool (Tav et al., 2016) yielded 529 and 519 putative
349 pre-miRNAs from the genome of SARS-CoV and SARS-CoV-2, respectively. RNAfold tool
350 (Gruber et al., 2008) predicted 303 and 308 of these precursors of SARS-CoV and SARS-
351 CoV-2, respectively are highly stable for forming hairpin structures which is a prerequisite of
352 mature miRNA formation. Using FomMiR (Shen et al., 2012) and IMiRNA-SSF (Chen et al.,
353 2016), we then predicted which of these highly stable precursors can truly produce mature
354 miRNAs. We have found 63 and 85 such precursors respectively for SARS-CoV and SARS-
355 CoV-2. Using Maturebayes tool, from these precursors, we have identified 126 and 170
356 mature miRNAs from SARS-CoV and SARS-CoV-2, respectively (Supplementary file 3).
357 We have predicted the human target genes by utilizing three different target prediction tools
358 and to reduce false positive, we have taken only the common set. This returned 5292 and
359 6369 human target genes for SARS-CoV and SARS-CoV-2, respectively (Supplementary file
360 4). Out of these, 2992 genes are found to be common in both, while 2300 and 3377 genes
361 were found to be unique targets of SARS-CoV and SARS-CoV-2, respectively. An apparent
362 difference of the coding regions of miRNAs between SARS-CoV and SARS-CoV-2 was
363 observed (Figure 6A, 6B).

364 **3.6 SARS-CoV and SARS-CoV-2 can evade host's immune surveillance pathway by** 365 **utilizing its miRNAs**

366 Many viruses use their miRNAs to suppress or escape host's immune responses (Mishra et
367 al., 2020). To identify which pathways are associated with SARS-CoV and SARS-CoV
368 infection, we have performed the gene ontology (GO) and pathway functional enrichment of
369 the targeted genes using different tools. This reveals a myriad of significant functions and
370 pathways involved in host immune responses, like- Wnt signaling (Ljungberg et al., 2019),
371 MAPK signaling (Kimura et al., 2013), T cell-mediated immunity (Channappanavar et al.,
372 2014), autophagy (Yordy and Iwasaki, 2011), FGF receptor binding (van Asten et al., 2018),
373 TGF-beta signaling (Denney et al., 2018), VEGF signaling (Alkharsah, 2018), ErbB signaling
374 (Zheng et al., 2014), mTOR signaling (Le Sage et al., 2016), TNF-alpha signaling (Kimura et
375 al., 2013), etc are particularly targeted by SARS-CoV-2 (Figure 7A-7E).

376 Functions and pathways like heart development, brain development, and insulin signaling
377 pathway, etc. (Figure 7A-7E) were also enriched for SARS-CoV-2 only, which can be
378 targeted by the viral miRNAs, making the patients with previous complications more
379 susceptible to COVID-19 as well as can lead to several signs uniquely found in SARS-CoV-2
380 infected patients.

381 We have also identified the downregulated target genes by curating the GEO expression
382 datasets (GSE17400 for SARS-CoV and GSE147507 for SARS-CoV-2) and found 1890 and
383 35 downregulated target genes in SARS-CoV and SARS-CoV-2, respectively
384 (Supplementary file 5). These downregulated target genes are found to be involved in
385 different immune signaling pathways as well as different organ-specific functions related
386 pathways (Figure 8).

387

388 4. Discussion

389 Cellular miRNAs play a crucial role during the viral infection to strengthen host immunity by
390 targeting virus's genes as well as targeting pathways that viruses utilize for their survival and
391 immune evasion (Girardi et al., 2018). Viruses themselves can encode their miRNAs to target
392 these immune signaling pathways (Bruscella et al., 2017). COVID-19 has become a serious
393 public health issue recently, though the complete molecular mechanism of pathogenesis is not
394 fully understood yet. In this context, we have carried out this whole study to investigate the
395 miRNA mediated interactions between host and SARS-CoV-2 virus, which might shed some
396 insights on the tug-of-war between host's immune responses and virus's circumvention
397 strategies. Though the disease conditions caused by SARS-CoV and SARS-CoV-2 are more
398 or less similar, still several unique features (i.e. long incubation, enhanced latency,
399 asymptomatic infection, intense pain, severe lung damage, etc. (Ceccarelli et al., 2020)) of
400 SARS-CoV-2 making it more challenging to manage compared to SARS-CoV. So, we also
401 sought to find out if there are any existing differences between SARS-CoV and SARS-CoV-2
402 in the context of miRNA mediated regulation of host responses.

403 As host miRNAs are one of the key immune protection against viral infections, we have tried
404 to find out which cellular miRNAs can target SARS-CoV and SARS-CoV-2 genes. Due to
405 differences in the genome sequences between these two viruses, there was a significant
406 difference between cellular miRNAs and their targeting viral genes. Likewise, some of the
407 commonly found cellular miRNAs were showing differential binding preferences for these
408 viral genes. (Figure 2A). Previous study by Mallick *et al.* showed that cellular miRNAs can
409 boost up host's immune response as well as they can assist in viral immune evasion
410 mechanisms (Mallick et al., 2009). Another study by Morales *et al.* suggested that SARS-
411 CoV can encode small non-coding RNAs which can play roles in inflammatory lung
412 pathology (Morales et al., 2017). We also compared the induced host miRNAs' profiles of 67
413 SARS-CoV-2 isolates from 24 different countries across the globe. From this analysis, we
414 have identified several clusters and associated miRNAs, and our correlation study between
415 these clusters with the death counts all over the world shed some light on the burning
416 question and suggests why the Europeans are more prone to COVID-19 (Figure 3B).

417 We found several miRNAs with experimentally validated antiviral roles; among those, hsa-
418 miR-323a-5p and hsa-miR-654-5p (predicted for SARS-CoV) were found to inhibit viral
419 replication in H1N1 Influenza virus infection (Song et al., 2010), while hsa-miR-17-5p and
420 hsa-miR-20b-5p (predicted for SARS-CoV-2) were found to be upregulated in H7N9
421 Influenza virus infection (Zhu et al., 2014).

422 Apart from the basic role of cellular miRNAs in eliminating the transcripts of viruses, they
423 can also modulate some host pathways which supposedly can be utilized by the infecting
424 virus to avoid host's immune response. We also identified several such pathways involved in
425 viral entry, replication, translation mechanisms, etc. which can be targeted by the cellular
426 miRNAs induced by SARS-CoV and SARS-CoV-2 infection. Moreover, several immune
427 response pathways like- TLR signaling, interleukin signaling, TRAF6 signaling, etc. were
428 exclusively found to be targeted by SARS-CoV-2 induced host miRNAs (Figure 5B) and
429 SARS-CoV-2 encoded miRNAs can target pathways like- autophagy, IFN-I signaling, wnt
430 signaling, mTOR signaling, etc., but SARS-CoV encoded miRNAs' targets were not found to
431 be enriched in these pathways (Figure 7A-E). Target genes downregulated by SARS-CoV-2
432 miRNAs are found to be involved in Ca²⁺ signaling pathway which is considered important
433 activators of many signaling pathways (Zhou et al., 2009) (Figure 8B). All of these suggest
434 why SARS-CoV-2 infections might be fatal for those who are immunosuppressed (D'Antiga,
435 2020).

436 Interestingly, our findings have enlightened several poorly understood mechanisms behind
437 many of the unique clinical and pathological features of SARS-CoV-2 which has made it
438 significantly different from SARS-CoV. Our predicted both cellular miRNAs and viral
439 encoded miRNAs, induced during SARS-CoV and SARS-CoV-2 infection, were found to
440 target cytokine signaling pathways involved in immune responses leading to the improved
441 viral pathogenesis. Also, we found that SARS-CoV-2 miRNAs can target different important
442 organ specific cellular functions and pathways. We showed that SARS-CoV-2 encoded
443 miRNAs can target insulin signaling pathway (Figure 7A, Supplementary figure 1) and
444 aberration of this pathway might overcomplicate the whole disease condition for COVID-19
445 patients with existing diabetic problems (Shimizu et al., 1980; del Campo et al., 2012). Our
446 data also suggests that the SARS-CoV-2 miRNAs can target heart development-related
447 pathways (Figure 7A, Supplementary figure 1), which might lead to similar consequences
448 like viral myocarditis (Dennert et al., 2008) making the disease more fatal for the patients
449 with existing cardiovascular complications. These SARS-CoV-2 encoded miRNAs might
450 also target genes associated with brain development (Figure 7A, Supplementary figure 1)
451 which might provide clue about the neurological signs like- headaches, vomiting, and
452 nausea. SARS-CoV-2 induced host miRNAs can also downregulate kidney development and
453 regulation of cellular ketone metabolic processes etc. (Figure 5C) increasing kidney's burden,
454 (Kanikarla-Marie and Jain, 2016) which might be fatal for patients who have diabetes and
455 kidney complications. HIF-1 signaling was also found to be targeted by SARS-CoV-2
456 miRNAs (Figure 7E, Supplementary figure 1). This pathway is found to be associated with
457 many viral infections as HIF-1 plays an important role in cellular survival during hypoxic
458 conditions (Santos and Andrade, 2017); COVID-19 patients suffer from the lack of oxygens
459 due to breathing complications; so this pathway might play crucial roles to mitigate the
460 condition, but viral miRNA mediated deregulation of this pathway might result in severe
461 consequences.

462 Our findings can explain that the interplay of miRNAs of host and SARS-CoV-2 virus can
463 promote viral pathogenesis by deregulating major antiviral immune signaling pathways, as
464 well as abnormal regulations of several host pathways, might lead to increased complications
465 in the infected patients. Our study that is conducted using machine learning and
466 knowledgebase approaches, with further experiments, has the full potential to provide a more
467 detailed understanding of the disease progression and based on these results, novel
468 therapeutic interventions using RNA interference (RNAi) can be designed.

469

470 **Conflict of Interest**

471 The authors declare that the research was conducted in the absence of any commercial or
472 financial relationships that could be construed as a potential conflict of interest. The authors
473 declare no conflict of interest.

474 **Author's contribution**

475 ABMMKI conceived the project. ABMMKI and MAAKK designed the workflow. MAAKK,
476 MRUS, MSI and MSM collected the data. All authors performed the analyses. MAAKK,
477 MRUS, MSI and ABMMKI wrote the manuscript. All authors read and approved the final
478 manuscript.

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483 **Data Availability Statement**

484 Publicly available data were utilized. Analyses generated data are deposited as supplementary
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775 **Figure Legends**

776 **Figure 1:** Overall workflow of the whole study.

777 **Figure 2:** Virally induced host miRNAs targeting SARS-CoV and SARS-CoV-2. **A.**
778 Common host miRNAs and their target genes in SARS-CoV and SARS-CoV-2, **B.** Host
779 miRNAs and their target genes which uniquely target either SARS-CoV or SARS-CoV-2, **C.**
780 Venn diagram showing the common and unique host miRNAs targeting SARS-CoV and
781 SARS-CoV-2, and host miRNAs that have experimental evidences as antiviral miRNA.

782 **Figure 3:** Genome browser view of host miRNAs targeting the regions of **A.** SARS-CoV
783 (Reference) and **B.** SARS-CoV-2 (Reference) genomes.

784 **Figure 4:** Differences of host miRNA binding profiles, **A.** representing only uncommon
785 miRNAs binding pattern in 67 different SARS-CoV-2 genomes from 24 different countries,
786 and **B.** Hierarchical clustering of all miRNAs binding in 67 genomes (upper panel, same
787 country with same color code) and association of country specific death rates (in color coded
788 scale) in per million population (lower panel).

789 **Figure 5:** Enrichment analysis and comparison between host miRNA targets induced by
790 SARS-CoV and SARS-CoV-2 infections. **A.** Heatmap representation of enriched pathways
791 involved in host defense obtained using Funrich software, **B.** Enriched pathways which might
792 act as proviral mechanisms obtained using Funrich software. Enrichment of downregulated
793 host miRNA target genes in SARS-CoV and SARS-CoV-2 using gitools **C.** GO Biological
794 Process module, **D.** GO Molecular Function module, **E.** KEGG pathway modules.
795 Significance of enrichment in terms of adjusted p-value (< 0.05) is represented in color coded
796 P-value scale for all heatmaps. Color towards red indicates higher significance and color
797 towards yellow indicates less significance, while grey means non-significant.

798 **Figure 6:** Genome browser view of viral miRNAs transcribed from the regions of **A. SARS-**
799 **CoV (Reference) and B. SARS-CoV-2 (Reference) genomes.**

800 **Figure 7:** Enrichment analysis and comparison between the SARS-CoV and SARS-CoV-2
801 encoded viral miRNAs' target human genes. Functional enrichment using gitools- **A. GO**
802 **Biological Process module, B. GO Molecular Function module.** Enriched pathways obtained
803 from- **C. Webgestalt (KEGG and Wikipathways) tool, D. DAVID (KEGG pathways) tool, E.**
804 **EnrichR (KEGG, Wikipathways, BioPlanet pathways) tool.** Color codes are as in Figure 5.

805 **Figure 8:** Enrichment analysis and comparison between the enriched pathways of **A. SARS-**
806 **CoV and B. SARS-CoV-2,** encoded viral miRNAs' downregulated target genes, obtained
807 using EnrichR (KEGG, Wikipathways, BioPlanet pathways) tool. P-value scale is utilized for
808 all in a bar graph. Higher the bar height, the more significant an enriched term is.

809

810 **Supplementary Figure Legend**

811 **Supplementary figure 1:** SARS-CoV-2 miRNA targeted Genes involved in significant
812 functions/pathways- **A. Autophagy (Figure 7A, 7E), B. Heart development (Figure 7A), C.**
813 **Brain development (Figure 7A), D. Insulin signaling pathway (Figure 7C, 7D, 7E), E.**
814 **Interferon type 1 signaling pathway (Figure 7E), F. HIF-1 signaling pathway (Figure 7E).**

815

816 **List of Supplementary files**

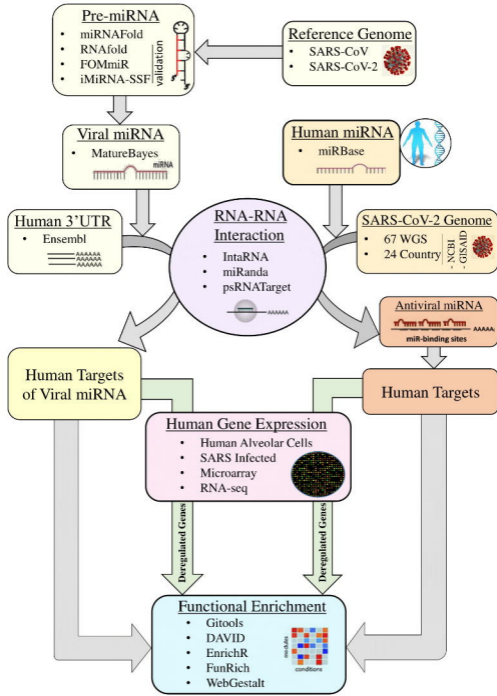
817 **Supplementary file 1:** List of SARS-CoV-2 isolates used.

818 **Supplementary file 2:** List of Human miRNAs targeting SARS-COV (Reference) and
819 SARS-CoV-2 (Reference) genes.

820 **Supplementary file 3:** List of predicted viral miRNAs of SARS-CoV (Reference) and
821 SARS-CoV-2 (Reference).

822 **Supplementary file 4:** List of human target genes targeted by SARS-CoV (Reference) and
823 SARS-CoV-2 (Reference) encoded miRNAs.

824 **Supplementary file 5:** Downregulated human target genes of SARS-CoV (Reference) and
825 SARS-CoV-2 (Reference) encoded miRNAs.



A.

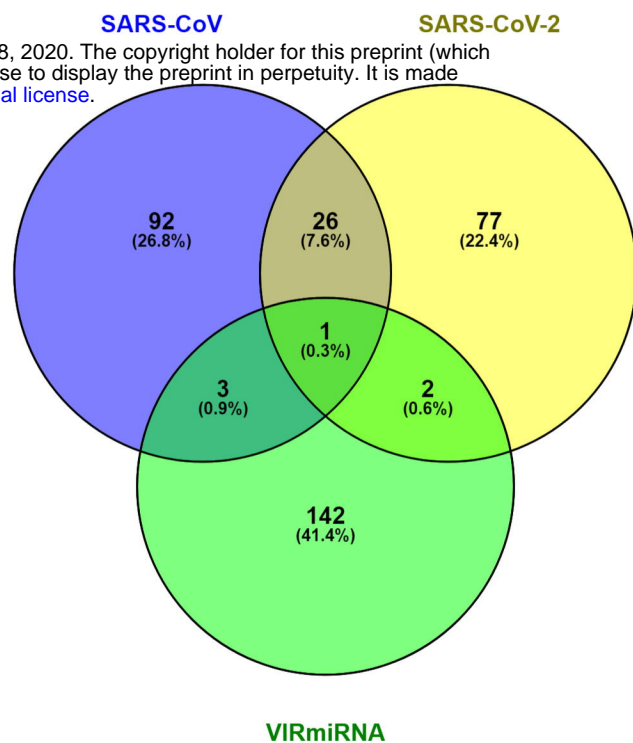
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SARS-CoV-2	Present	Absent
hsa-miR-1307-3p	ORF1ab	ORF1ab
hsa-miR-1304-5p	ORF1ab	ORF1ab
hsa-miR-138-5p	ORF1ab	ORF1ab
hsa-miR-193a-5p	ORF1ab	ORF1ab
hsa-miR-2277-3p	ORF1ab	ORF1ab
hsa-miR-3154	ORF1ab	ORF1ab
hsa-miR-323a-5p	ORF1ab	ORF1ab
hsa-miR-365a-5p	ORF1ab	ORF1ab
hsa-miR-4502	ORF1ab	ORF1ab
hsa-miR-494-5p	ORF1ab	ORF1ab
hsa-miR-6515-5p	ORF1ab	ORF1ab
hsa-miR-6812-5p	ORF1ab	ORF1ab
hsa-miR-6838-5p	ORF1ab	ORF1ab
hsa-miR-6721-5p	ORF1ab	M
hsa-miR-6759-5p	ORF1ab	S
hsa-miR-6817-5p	ORF1ab	N
hsa-miR-4436a	3a	ORF7a
hsa-miR-939-5p	3a	ORF1ab
hsa-miR-6820-5p	ORF6	M
hsa-miR-6732-5p	ORF7b	ORF3a
hsa-miR-7850-5p	ORF8b	S
hsa-miR-6876-5p	ORF9a/N	N
hsa-miR-1202	ORF9b	ORF1ab
hsa-miR-3935	M	ORF1ab
hsa-miR-4259	S	N
hsa-miR-4732-5p	S	ORF8
hsa-miR-624-5p	S	ORF1ab

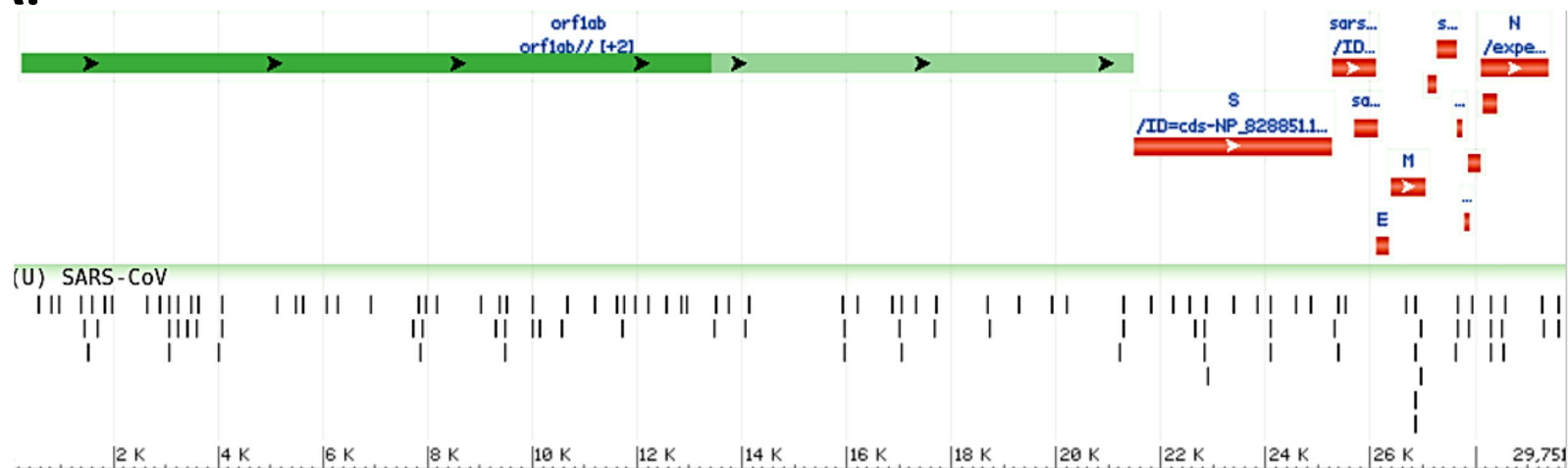
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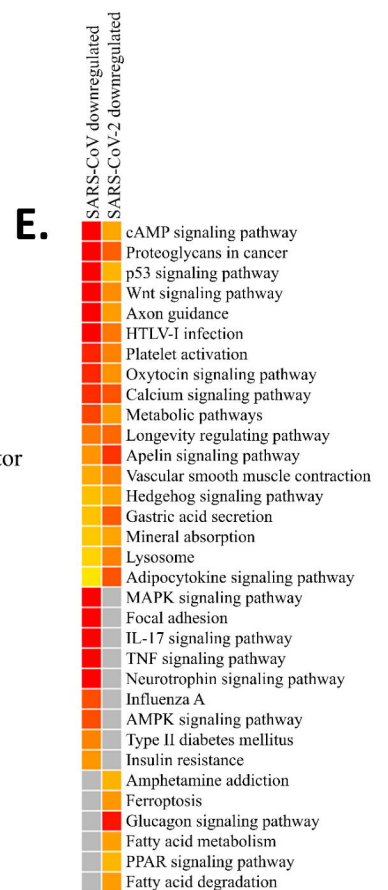
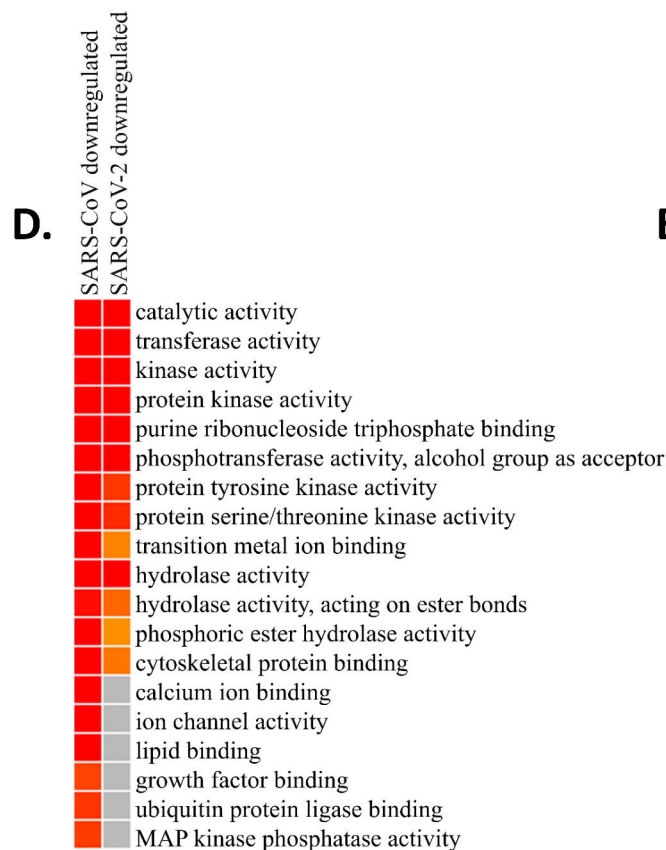
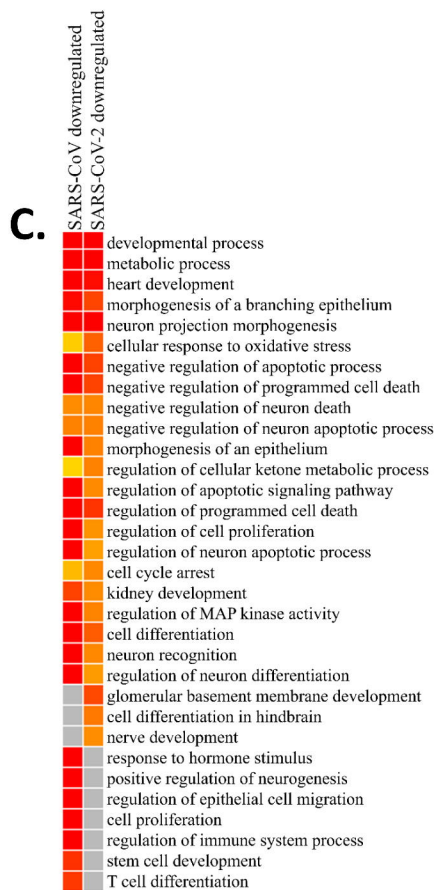
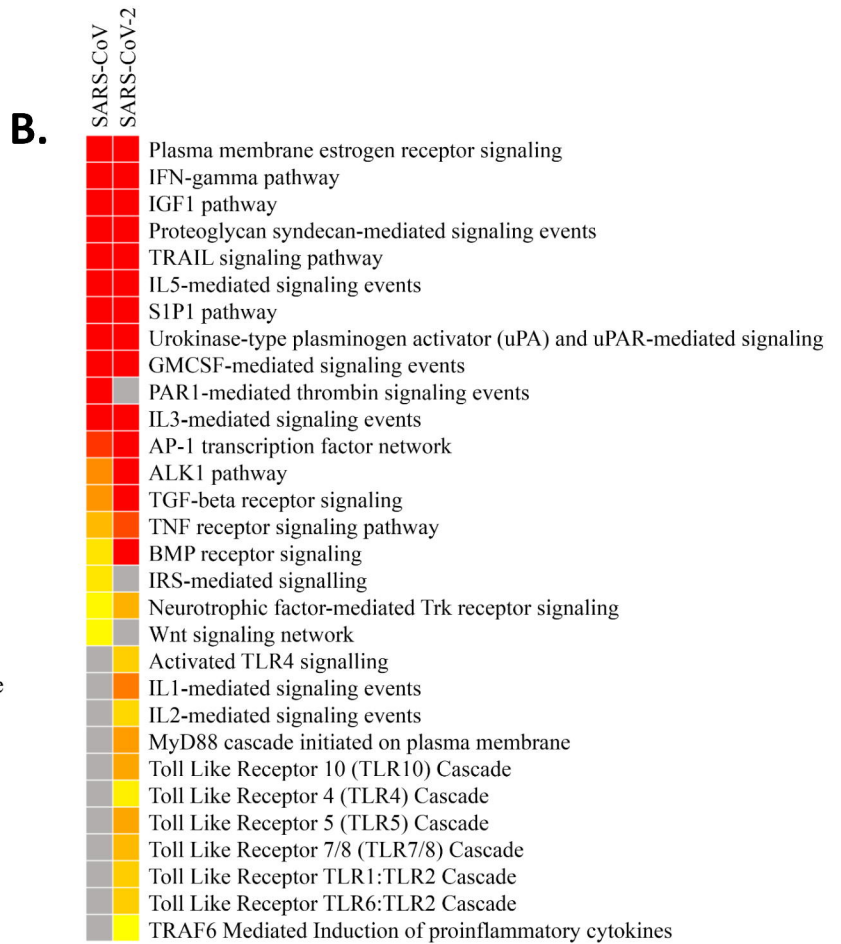
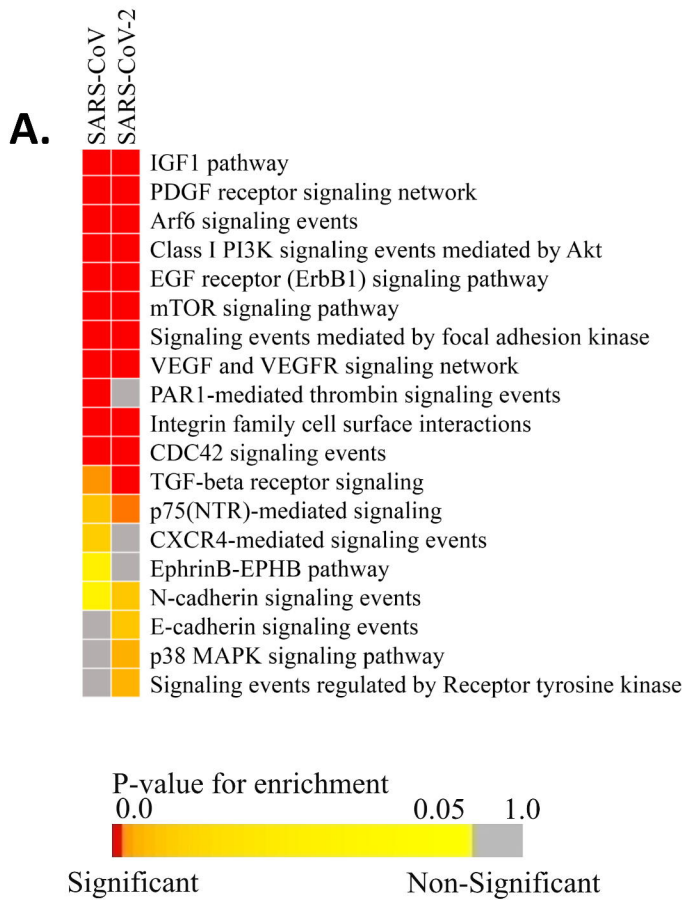
SARS-CoV	SARS-CoV-2	Present	Absent
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hsa-miR-1304-3p	3UTR		
hsa-let-7a-5p	ORF1ab		
hsa-miR-1204	ORF1ab		
hsa-miR-1258	ORF1ab		
hsa-miR-1276	ORF1ab		
hsa-miR-1471	ORF1ab		
hsa-miR-154-5p	ORF1ab		
hsa-miR-185-5p	ORF1ab		
hsa-miR-196a-5p	ORF1ab		
hsa-miR-19b-1-5p	ORF1ab		
hsa-miR-222-5p	ORF1ab		
hsa-miR-2682-5p	ORF1ab		
hsa-miR-30c-1-3p	ORF1ab		
hsa-miR-3152-5p	ORF1ab		
hsa-miR-323b-5p	ORF1ab		
hsa-miR-34b-5p	ORF1ab		
hsa-miR-3650	ORF1ab		
hsa-miR-365b-5p	ORF1ab		
hsa-miR-371a-3p	ORF1ab		
hsa-miR-375-3p	ORF1ab		
hsa-miR-425-3p	ORF1ab		
hsa-miR-432-5p	ORF1ab		
hsa-miR-4453	ORF1ab		
hsa-miR-4515	ORF1ab		
hsa-miR-4669	ORF1ab		
hsa-miR-4695-5p	ORF1ab		
hsa-miR-4703-3p	ORF1ab		
hsa-miR-4709-3p	ORF1ab		
hsa-miR-4711-5p	ORF1ab		
hsa-miR-4725-3p	ORF1ab		
hsa-miR-4726-5p	ORF1ab		
hsa-miR-4733-3p	ORF1ab		
hsa-miR-4748	ORF1ab		
hsa-miR-4769-5p	ORF1ab		
hsa-miR-4771	ORF1ab		
hsa-miR-4772-3p	ORF1ab		
hsa-miR-4778-3p	ORF1ab		
hsa-miR-4796-3p	ORF1ab		
hsa-miR-497-3p	ORF1ab		
hsa-miR-511-5p	ORF1ab		
hsa-miR-513c-5p	ORF1ab		
hsa-miR-5193	ORF1ab		
hsa-miR-519b-3p	ORF1ab		
hsa-miR-5739	ORF1ab		
hsa-miR-6511b-5p	ORF1ab		
hsa-miR-6513-3p	ORF1ab		
hsa-miR-6514-3p	ORF1ab		
hsa-miR-8057	SUTR		
hsa-let-7c-3p	ORF1ab		
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hsa-miR-5586-5p	ORF1ab		
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hsa-miR-6076	ORF1ab		
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hsa-miR-6736-5p	ORF1ab		
hsa-miR-6738-5p	ORF1ab		
hsa-miR-6740-5p	ORF1ab		
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hsa-miR-6818-5p	ORF1ab		
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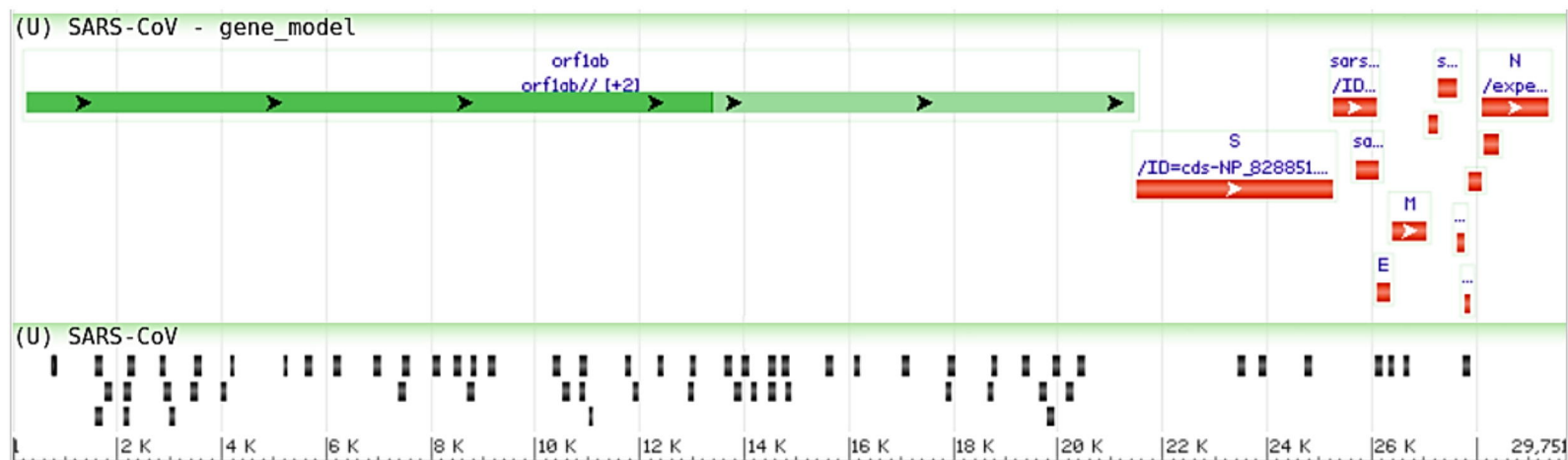
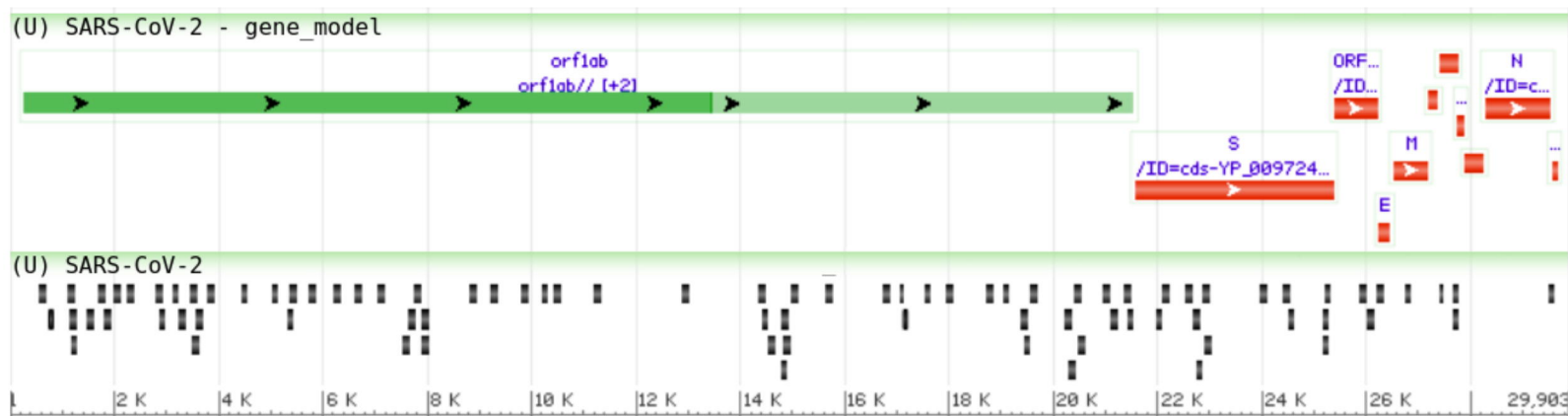
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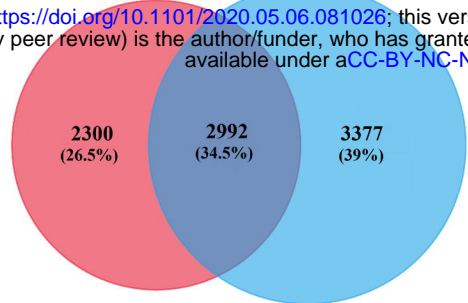
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hsa-miR-654-3p	ORF1ab		
hsa-miR-654-5p	ORF1ab		
hsa-miR-655-3p	ORF1ab		
hsa-miR-6731-5p	ORF1ab		
hsa-miR-6757-5p	ORF1ab		
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hsa-miR-6878-5p	ORF1ab		
hsa-miR-6884-5p	ORF1ab		
hsa-miR-7112-3p	ORF1ab		
hsa-miR-7154-3p	ORF1ab		
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hsa-miR-7161-5p	ORF1ab		
hsa-miR-877-3p	ORF1ab		
hsa-miR-9851-5p	ORF1ab		
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hsa-miR-3131	ORF7b		
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hsa-miR-8055	ORF8b		
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hsa-miR-337-3p	ORF9a/N		
hsa-miR-655-5p	ORF9a/N		
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hsa-miR-4510	S		
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A.**B.**

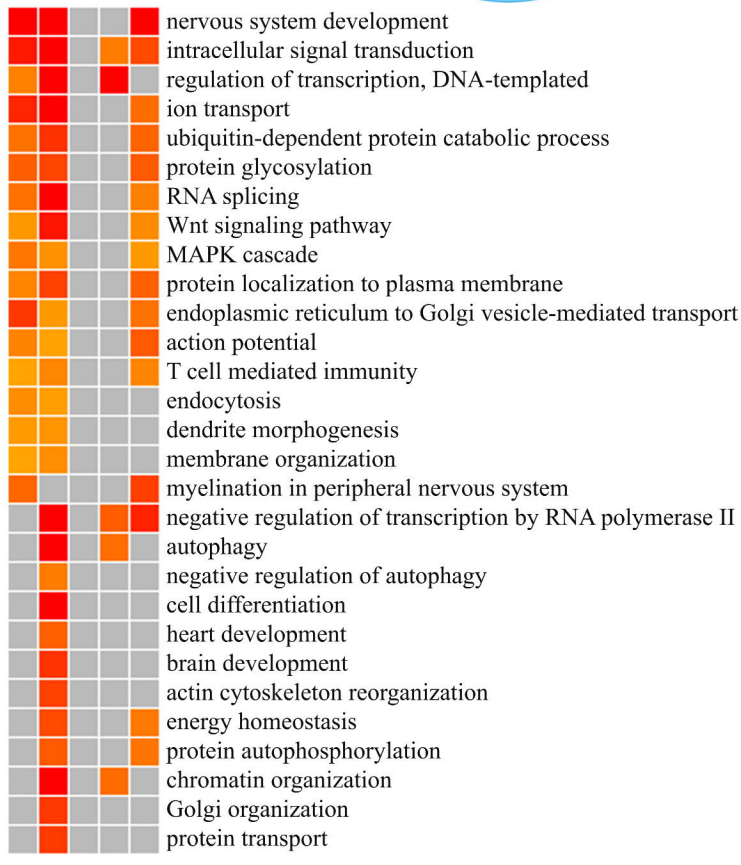


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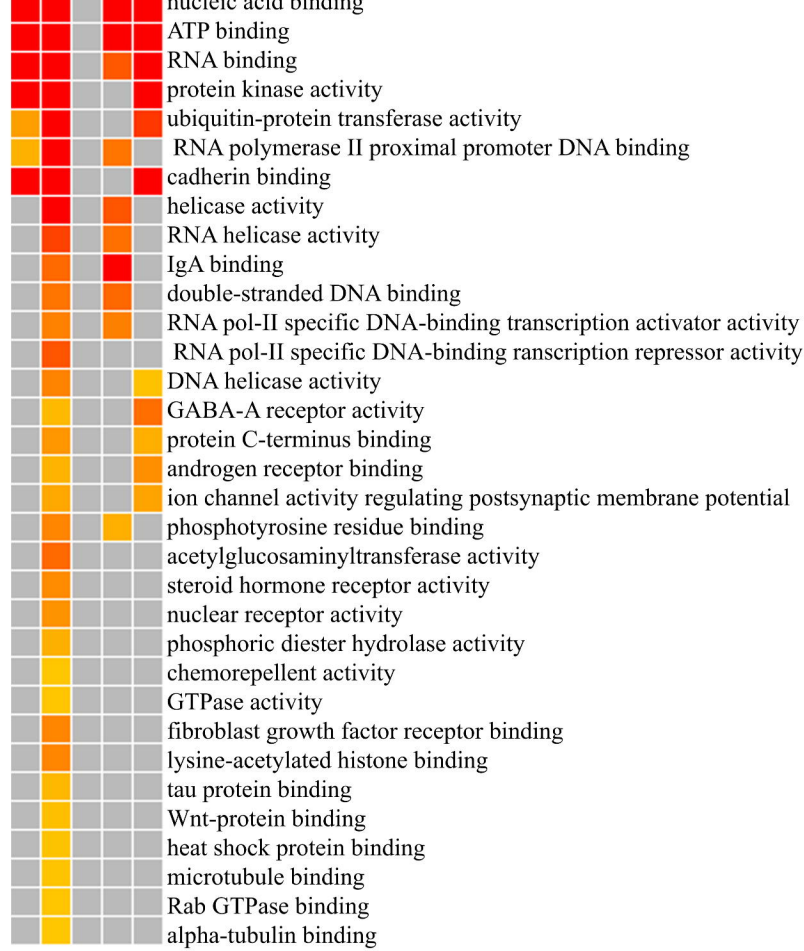
SARS-CoV Targets SARS-CoV-2 Targets



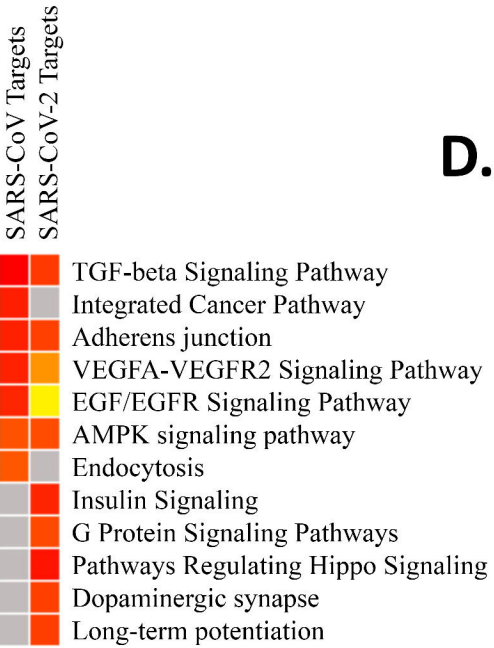
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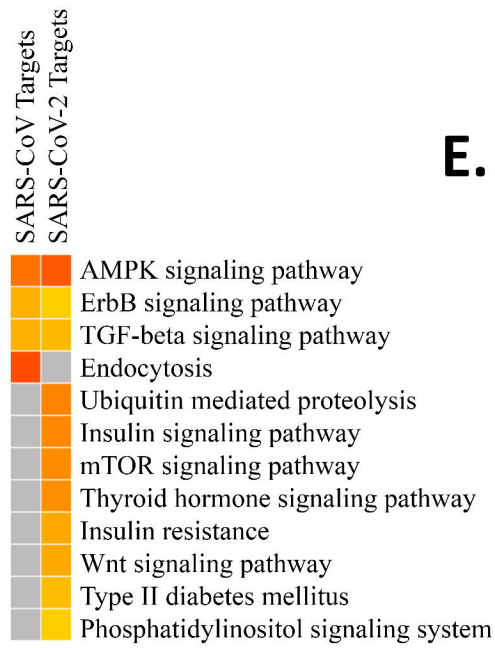
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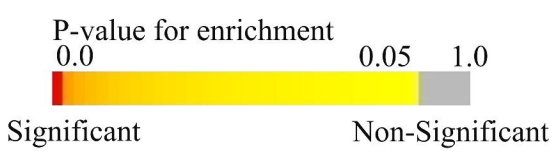
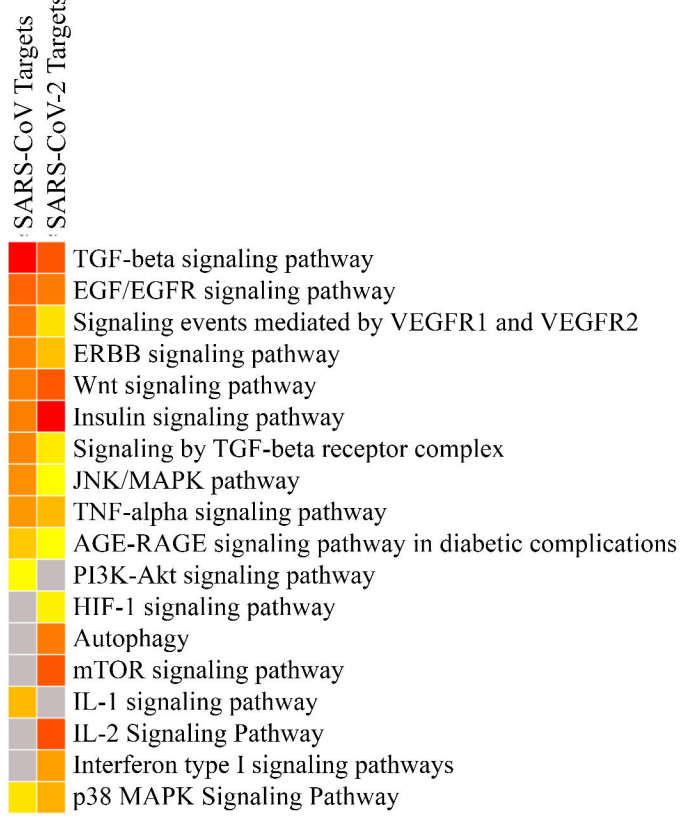
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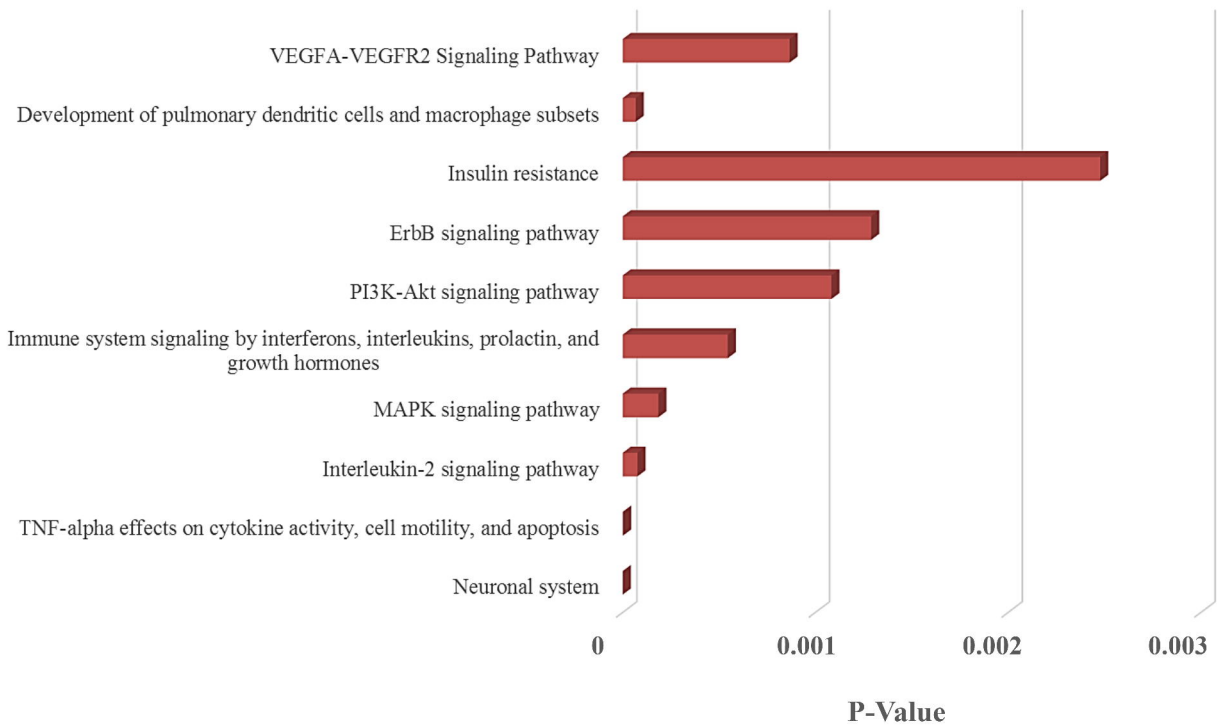


E.



A.

Enriched pathways

**B.**

Enriched pathways

