

1 **Generation of functional hepatocytes by forward programming with**
2 **nuclear receptors**

3

4 Rute A. Tomaz^{1,2}, Ekaterini D. Zacharis^{1,2}, Fabian Bachinger^{1,2}, Annabelle Wurmser^{1,2},
5 Daniel Yamamoto^{1,2}, Sandra Petrus-Reurer², Carola M. Morell^{1,2}, Dominika Dziedzicka^{1,2},
6 Brandon T. Wesley,²¹, Imbisaat Geti^{1,2}, Charis-Patricia Segeritz^{1,2}, Miguel Cardoso de
7 Brito^{1,2}, Mariya Chhatrivala², Daniel Ortmann^{1,2}, Kourosh Saeb-Parsy², Ludovic Vallier^{1,2,3*}

8

9 1. Wellcome-MRC Cambridge Stem Cell Institute, University of Cambridge,
10 Cambridge, UK

11 2. Department of Surgery, University of Cambridge and NIHR Cambridge Biomedical
12 Research Centre, Cambridge, Cambridgeshire, UK

13 3. Wellcome Sanger Institute, Wellcome Genome Campus, Hinxton, Cambridge CB10 1SA,
14 UK.

15

16 *Corresponding author

17 **Abstract**

18 Production of large quantities of hepatocytes remains a major challenge for a number of
19 clinical applications in the biomedical field. Directed differentiation of human pluripotent
20 stem cells (hPSC) into hepatocyte-like cells (HLCs) provides an advantageous solution and a
21 number of protocols have been developed for this purpose. However, these methods usually
22 follow different steps of liver development *in vitro* which is time consuming and requires
23 complex culture conditions. In addition, HLCs lack the full repertoire of functionalities
24 characterising primary hepatocytes. Here, we explore the interest of forward programming to
25 generate hepatocytes from hPSCs and to bypass these limitations. This approach relies on the
26 overexpression of 3 hepatocyte nuclear factors (*HNF1A*, *HNF6* and *FOXA3*) in combination
27 with different nuclear receptors expressed in the adult liver using the OPTi-OX platform.
28 Forward programming allows for the rapid production of hepatocytes (FoP-Heps) with
29 functional characteristics using a simplified process. We also uncovered that the
30 overexpression of nuclear receptors such as RORc can enhance specific functionalities of
31 FoP-Heps thereby validating its role in lipid/glucose metabolism. Together, our results show
32 that forward programming could offer a versatile alternative to direct differentiation for
33 generating hepatocytes *in vitro*.

34 **Introduction**

35 Hepatocytes are the main cell type of the liver, comprising 80% of its volume and performing
36 a vast array of vital functions including lipid metabolism, storage of macronutrients, secretion
37 of plasma proteins and xenobiotic detoxification (Gordillo et al., 2015; Si-Tayeb et al., 2010;
38 Trefts et al., 2017). Diseases affecting these functions are life threatening and end stage forms
39 require liver transplantation. However, only a limited number of patients can benefit from
40 this therapy due to scarcity of donors and the side effects of immunosuppression. Cell-based
41 therapy using primary hepatocytes has already been found to be an attractive therapeutic
42 alternative to whole organ transplants (Dhawan et al., 2020). However, primary human
43 hepatocytes (PHHs) are in short supply as they can only be obtained from suboptimal livers
44 unsuitable for transplantation. Furthermore, they display a short life, absence of proliferation
45 and rapid loss of functionality *in vitro* (Mitry et al., 2002). Similarly, the development of new
46 platforms for drug development and toxicology screens is greatly affected by the lack of
47 robust sources of hepatocytes. For all these reasons, alternative sources of hepatocytes are
48 urgently needed. Producing hepatocytes from human pluripotent stem cells (hPSCs) using
49 directed differentiation protocols has been shown to be an advantageous alternative to PHHs
50 (Palakkan et al., 2017; Szkolnicka & Hay, 2016). These protocols commonly follow key
51 stages of liver development *in vitro* and allow the production of hepatocyte-like cells (HLCs)
52 which exhibit key hepatic functions including Albumin secretion, lipid metabolism, glycogen
53 storage, and urea cycle activity. However, HLCs systematically present an immature/foetal-
54 like phenotype lacking the full repertoire of functions of mature hepatocytes (Baxter et al.,
55 2015; Grandy et al., 2019; Yiangou et al., 2018). The development of fully functional
56 hepatocytes *in vitro* is challenging due to the lack of detailed knowledge concerning the
57 molecular mechanisms driving functional maturation *in vivo*. Indeed, maturation is a process
58 that also occurs progressively *in vivo*. Mimicking this timeline and the associated

59 combination of metabolic changes, exposure to oxygen, nutrition and microbiome constitutes
60 a major challenge for direct differentiation protocols (Chen et al., 2011). As an alternative,
61 overexpression of transcription factors has been explored as a way to improve functionality
62 of *in vitro* generated hepatocytes (Boon et al., 2020; Nakamori et al., 2016; Zhao et al.,
63 2013). Moreover, transdifferentiation of somatic cells into liver cells has been achieved by
64 overexpression of liver-enriched transcription factors (LETFs) in mouse and human
65 fibroblasts (Rombaut et al., 2021). Importantly, these LETFs comprise the HNF1, HNF3
66 (FOXA), HNF4 and HNF6 (ONECUT) families all of which play key roles in coordinating
67 liver development (Gordillo et al., 2015; Lau et al., 2018; Schrem et al., 2002). However,
68 direct cell conversion from somatic cell types has a low efficiency/yield due to the strong
69 epigenetic restrictions present in fully differentiated cells. Furthermore, somatic cells have
70 restricted capacity of proliferation which limits large-scale production of hepatocytes without
71 the use of oncogenic manipulation (Du et al., 2014; Huang et al., 2014). Forward
72 programming by direct overexpression of transcription factors in hPSCs could bypass these
73 limitations. Indeed, the epigenetic state of hPSCs is more permissive to direct cellular
74 conversion, while their capacity of proliferation is far more superior to somatic cells.
75 Accordingly, this approach has been successfully used to generate neurons, skeletal
76 myocytes, and oligodendrocytes by taking advantage of the OPTi-OX system (Pawlowski et
77 al., 2017). Here, we decided to exploit the same platform to produce hepatocytes by forward
78 programming. We first tested different combinations of LETFs and identified a cocktail of 3
79 factors sufficient to drive the conversion into immature hepatocytes (FoP-Heps). We then
80 performed transcriptomic and epigenetic comparisons between HLCs and PHHs to identify
81 additional transcription factors which could further increase the functional maturation of
82 hepatocytes. This comparison revealed that a number of nuclear receptors are expressed in
83 adult hepatocytes and thus are likely to be inducers of functionality and maturation *in vivo*. A

84 selection of these factors was combined with LETFs and we identified that the 4TFs HNF1A-
85 HNF6-FOXA3-RORc were the most efficient cocktail to generate FoP-Heps displaying
86 features of mature hepatocytes including CYP3A4 activity, protein secretion and hepatotoxic
87 response. Thus, forward programming offers an alternative to direct differentiation,
88 bypassing the need for complex culture conditions and lengthy timelines. Moreover, FoP-
89 Heps display a level of functionally relevant for regenerative medicine, as well as disease
90 modelling or drug screening.

91

92 **Results**

93 **Liver-enriched transcription factors allow forward programming into cells with** 94 **hepatocyte identity**

95 The first step to develop a forward programming method consists in identifying a cocktail of
96 transcription factors which can recreate the transcriptional network characterising the target
97 cell type. However, this step is challenging for hepatocytes as liver development is not
98 initiated by a single and specific master regulator, and the factors driving functional
99 maturation of hepatocytes remain to be fully uncovered. To bypass these limitations, we
100 decided to focus on the LETFs which are known to control the induction of the hepatic
101 program during foetal development and have been tested in somatic cell conversion
102 (Rombaut et al., 2021). The coding sequence of 4 LETFs (*HNF4A*, *HNF1A*, *HNF6* and
103 *FOXA3*) was cloned into the OPTi-OX system (Figure 1A) and the resulting inducible
104 cassette was targeted into the AAVS1 gene safe harbour (Bertero et al., 2016; Pawlowski et
105 al., 2017). After selection, individual sublines were picked, expanded and genotyped before
106 further characterisation. Addition of doxycycline (dox) for 24h was sufficient to induce
107 homogenous and robust expression of each LETF in the selected hESCs (Figure 1B, C)
108 confirming the efficacy of the OPTi-OX system in inducing transgene expression.

109 Importantly, this induction was not associated with differentiation into liver cells (data not
110 shown) suggesting that LETFs alone are not sufficient to impose an hepatocytic identity.
111 Thus, we decided to screen culture conditions which could sustain both the survival and
112 differentiation of hepatocytes (data not shown) and found that after the initial 24h in E6
113 medium, the cells acquired a hepatocyte-like morphology when cultured in Hepatozyme
114 complete medium for 14 days (Figure 1D). Interestingly, the resulting cells expressed
115 hepatocyte markers such as Albumin (*ALB*), Alpha-1 Antitrypsin (A1AT or *SERPINA1*) and
116 Alpha-Fetoprotein (*AFP*) (Figure 1E) and displayed CYP3A4 activity levels comparable to
117 HLCs generated by direct differentiation (Figure 1F). Next, we asked whether all the 4
118 LETFs were necessary to achieve this hepatocyte-like phenotype. For that, we removed each
119 factor to generate hESCs sublines expressing combinations of 3 factors (Figure 1-figure
120 supplement 1A). Robust and homogeneous expression at the protein level was again
121 confirmed after 24h of dox induction (Figure 1-figure supplement 1B). Induction of each
122 combination of 3 LETFs in culture conditions identified above showed that *HNF1A*, *HNF6* or
123 *FOXA3* were necessary to generate cells expressing hepatocytes markers such *ALB*, albeit
124 with heterogeneity at the protein level (Figure 1G, Figure 1-figure supplement 2A,B).
125 *HNF4A* overexpression seemed to be dispensable as cells generated by overexpression of the
126 3 remaining LETFs (*HNF1A*, *HNF6*, *FOXA3*) acquired a cobblestone-like morphology, and
127 expressed high levels of *ALB*, *SERPINA1* and *AFP* (Figure 1G, H, I, Figure 1-figure
128 supplement 2). Strikingly, hepatocytes generated using these 3TFs (3TF FoP-Heps) achieved
129 the highest levels of CYP3A4 activity suggesting overexpression of *HNF4A* itself is
130 unnecessary to acquire the hepatocyte characteristics screened, as its expression might be
131 induced by one of the 3 LETFs (Figure 1J). Altogether, these results showed that
132 overexpression of *HNF1A*, *HNF6* and *FOXA3*, is sufficient to forward program hPSCs
133 towards hepatocyte-like cells.

134

135 **HLCs generated by direct differentiation lack the expression of specific nuclear**
136 **receptors**

137 Following these encouraging results, we aimed to increase the functionality of 3TF FoP-Heps
138 by adding TFs which could play a role in promoting hepatic maturation and functionality.
139 However, identifying these factors proved to be challenging as there is little information
140 about the mechanisms driving functional maturation of hepatocytes, especially following
141 birth when adult hepatic functions are established. To bypass this limitation, we decided to
142 compare the transcriptome profile of adult PHHs to the transcriptome of HLCs generated
143 from hPSCs by direct differentiation. Indeed, HLCs represent a foetal state which has been
144 broadly characterised (Baxter et al., 2015), while 3TFs FoP-Heps are likely to be less relevant
145 for natural development. For this comparison, we used a state-of-the-art protocol (Hannan et
146 al., 2013; Touboul et al., 2010) which has been used for modelling liver disease (Rashid et
147 al., 2010; Segeritz et al., 2018) and as proof of concept for cell-based therapy applications
148 (Yusa et al., 2011). This protocol starts by the production of endoderm cells expressing
149 *SOX17*, followed by the specification of foregut expressing *HHEX*, after which cells transit
150 through a hepatoblast-like state marked by *TBX3* (Figure 2-figure supplement 1A).
151 Interestingly, LETFs were expressed during this differentiation protocol at levels comparable
152 to PHHs (Figure 2-figure supplement 1B,C) confirming that these first steps follow a natural
153 path of development. The resulting progenitors undergo a final stage of differentiation into
154 HLCs expressing functional markers such as *ALB* and *SERPINA1* (Figure 2A, Figure 1-figure
155 supplement 1A,D). Despite displaying key hepatic functions (Baxter et al., 2015; Grandy et
156 al., 2019; Yiangou et al., 2018) HLCs represent a “foetal” state as shown by the expression of
157 *AFP* (Figure 2-figure supplement 1A,D) or by the limited activity/expression of *CYP3A4*,
158 *CYP2A6* or *CYP2C9* (Figure 1B, Figure 2-figure supplement 1E). RNA-sequencing (RNA-

159 seq) performed on HLCs generated from either human induced pluripotent stem cells
160 (hiPSCs) or human embryonic stem cells (hESCs), and from PHHs freshly harvested (fPHHs)
161 or cultured *in vitro* as monolayer (pPHHs) reinforced these observations. Principal
162 component analysis (PCA) of the most variable 500 genes showed a clear distinction between
163 the 3 cell types, with HLCs clustering in between undifferentiated hiPSCs and PHHs
164 confirming their intermediate state of differentiation (PC1: 52%, Figure 2C). In order to
165 further explore the differences between HLCs and PHHs, we combined Differential Gene
166 Expression (DGE) and Gene Ontology (GO) analyses to identify genes and biological
167 functions specific to each cell type (Figure 2D). Genes uniquely expressed in PHHs (cluster
168 1) were associated with adult liver functions such as response to xenobiotic and xenobiotic
169 metabolism, inflammatory response and complement activation (Figure 2E). Genes expressed
170 in both HLCs and PHHs (Heps; cluster 3) were involved in liver development, fatty acid
171 metabolism or broad cellular functions (Figure 2F). Of note, genes specifically up-regulated
172 in HLCs were associated with extracellular matrix organization and varied developmental
173 functions which could originate from their *in vitro* environment (Figure 2-figure supplement
174 1F). We then decided to focus specifically on transcription factors (TFs) using a previously
175 curated list (Lambert et al., 2018) (Figure 2G,H) and identified 36 TFs highly expressed in
176 PHHs vs HLCs ($p < 0.05$, \log_2 fold change > 2). Interestingly, reactome pathway analysis
177 grouped these TFs into two main pathways: the NFI family and a cohort of 8 nuclear
178 receptors (Figure 2H). Nuclear receptors are known to be involved in key liver functions
179 including the metabolism of lipids and glucose, bile acid clearance, xenobiotic sensing and
180 regeneration (Rudraiah et al., 2016). Thus, we hypothesise that nuclear receptors could be the
181 most promising candidates to improve hepatocyte functionality in our culture system. Taken
182 together these observations show that the immature state of HLCs is associated with the

183 absence of several nuclear receptors thereby suggesting that these factors could be necessary
184 to drive functional maturation of hepatocytes.

185

186 **Epigenetic characterisation of HLCs suggests a role for nuclear receptors RORc, AR** 187 **and ER α**

188 To further refine the list of nuclear receptors identified by our transcriptomic analyses, we
189 decided to compare the epigenetic landscape of HLCs vs PHHs. Indeed, we hypothesised that
190 nuclear receptors binding regulatory regions in PHHs could have a key function in maturation
191 and thus we aimed to identify the most important factors by screening underlying motifs in
192 such regions. ChIP-sequencing (ChIP-seq) was performed on histone marks including
193 H3K27ac (active regulatory regions), H3K4me1 (active or primed regulatory regions), and
194 H3K27me3 (silenced genes) (Creyghton et al., 2010; Wang et al., 2015). These marks were
195 profiled in HLCs derived from both hiPSCs and hESCs, and PHHs while undifferentiated
196 hiPSCs were used as control. As expected, PCA analyses showed a marked divergence
197 between the epigenetic profile of HLCs and hiPSCs independently of the mark analysed
198 (Figure 3A). Interestingly, HLCs and PHHs clustered in close proximity suggesting that these
199 cell types share an important part of their epigenetic profile despite their transcriptomic
200 differences. The profiles of H3K27ac and H3K27me3 showed the highest variance between
201 HLCs/PHHs and hiPSCs, confirming the importance of these marks for establishing cellular
202 identity (Figure 3A). We then performed differential peak calling to identify regulatory
203 regions uniquely enriched and active in PHHs versus HLCs (“PHH-specific”), and vice versa
204 (“HLC-specific”) (Figure 3-figure supplement 1A). We also profiled H3K4me1 and
205 H3K27me3 in either PHH or HLC-specific regions. This analysis revealed that H3K4me1
206 was absent at “PHH-specific” regions in HLCs and seems to be broadly replaced by spread of
207 H3K27me3 deposition instead (Figure 3B). Interestingly, discrete portions of regulatory

208 regions lacked H3K27ac in genes downregulated in HLCs (see for example *CYP3A4* and
209 *UGT1A*, Figure 3C, Figure 3-figure supplement 1B). Ontology of genes associated with each
210 set of regions highlighted several adult liver metabolic processes in the “PHH-specific” set
211 such as steroid, lipid and xenobiotic metabolism, and range of neural functions for “HLC-
212 unique” regions (Figure 3-figure supplement 1C), in agreement with the transcriptomic
213 analyses. Overall, these results suggested that a subset of genes involved in adult liver
214 functions lack H3K4me1 priming as well as full H3K27ac deposition in HLCs. These
215 regions lacking H3K27ac in HLCs, appeared to display repressive marks such as H3K27me3.
216 In addition, HLCs displayed active histone marks in regions including genes which are not
217 associated with liver differentiation confirming that cells generated from hPSCs also present
218 an epigenetic signature specific to their *in vitro* state (Figure 3-figure supplement 1C). Taken
219 together these observations suggested that HLCs and PHHs broadly share the same
220 epigenetic identity when compared to hiPSCs. However, the activation of a limited and
221 specific set of regulatory regions is missing in HLCs, which potentially explains the absence
222 of expression of adult liver genes and lack of functional maturation. To identify the nuclear
223 receptors potentially involved in regulating these regions, we performed motif enrichment
224 analysis in the “PHH-specific” regions marked by H3K27ac. Interestingly, this analysis
225 identified a significant enrichment for the androgen (AR) and Estrogen (ER α) response
226 elements, as well as RORc motifs (Figure 3D), which were among the top differentially
227 expressed nuclear receptors in our transcriptomic analyses. We then decided to further
228 investigate the importance of these nuclear receptors throughout development using mouse
229 RNA-seq datasets obtained at different stages of liver organogenesis (E12.5, E16.5, P0, 8
230 week and 10 week adults (Figure 3-figure supplement 1D). Interestingly, the expression of
231 these 3 nuclear receptors was found to be upregulated specifically in the adult liver (Figure
232 3-figure supplement 1E,F). Altogether, these observations suggested that the nuclear

233 receptors AR, ER α and RORc could play a role in establishing or maintaining a
234 transcriptional network characterising mature hepatocytes.

235

236 **Overexpression of RORc increases the functionality of hepatocytes generated by**
237 **forward programming**

238 We next tested the capacity of RORc (*ROR γ*), AR, and ER α (*ESR1*), to further improve the
239 functionality of FoP-Heps generated using 3 LETFS. For that, we generated hESC lines
240 inducible for the expression of HNF1A, HNF6 and FOXA3 (3TFs) in combination with each
241 of the nuclear receptors identified above (Figure 4–figure supplement 1A). The homogeneous
242 induction of the 4TFs was validated using immunostaining. Interestingly, these analyses
243 showed that the overexpressed nuclear receptors were located in the nucleus, and in the case
244 of AR in both cytoplasm and nucleus (Figure 4–figure supplement 1B,C,D). We then induced
245 forward programming using the culture conditions identified above and observed the
246 production of polyploid cells with a cobblestone morphology (Figure 4A). The hepatocytic
247 identity of these cells was confirmed by the expression of Albumin, *SERPINA1/A1AT* and
248 AFP in all lines (Figure 4B,C,D,E, Figure 4–figure supplement 1E). RORc overexpression
249 resulted in a higher number of cells expressing Albumin, which were still heterogeneous
250 across the cell population, potentially representing different subpopulations of hepatocyte-
251 like cells (Figure 4B). Moreover, these cells also secreted higher levels of Albumin, although
252 the mRNA expression of this marker was not significantly upregulated (Figure 4C, D). In
253 addition, these cells tend to secrete lower levels of AFP, although the lower mRNA levels
254 identified were not statistically significant when compared to 3TFs alone (Figure 4D, E,
255 Figure 4–figure supplement 1E). Notably, CYP3A4 activity levels were significantly higher
256 in cells generated in the presence of RORc, as compared with cells reprogrammed with only
257 3TFs (Figure 4F). We next tested whether stimulation with exogenous ligands specific for

258 each nuclear receptor could further induce functional maturation as measured by CYP3A4
259 activity (desmosterol for RORc, β -estradiol for ER α and testosterone for AR). Interestingly,
260 only β -estradiol treatment resulted in a 3-fold increase in CYP3A4 activity, whereas
261 testosterone treatment significantly decreased CYP3A4 activity and desmosterol had no
262 effect (Figure 4G). This increase was not observed with 3TFs Fop-Heps thereby suggesting
263 the effect of these ligands was linked to the overexpression of their receptor.

264 RORc generated FoP-Heps appeared to have the highest level of functionality and thus, we
265 decided to validate the potential of this combination of factors in an alternative pluripotent
266 stem cell line. We generated Opti-OX hiPSC with the 3TFs or the 3TFs+RORc FoP system,
267 validated the upregulation of these factors after 24h of dox treatment (Figure 4–figure
268 supplement 2A) and then induced differentiation following the protocol established above.

269 FoP-Heps derived from hiPSC also displayed cobblestone morphology (Figure 4–figure
270 supplement 2B) and expressed Albumin, AFP and *SERPINA1/A1AT* (Figure 4–figure
271 supplement 2C,D,E,F,G). Concordantly, a higher number of Albumin positive cells were
272 detected at day 20, as well as higher levels of secreted Albumin and transcript, when RORc
273 was overexpressed (Figure 4–figure supplement 2C,F,G). In particular, *ALB* transcript further
274 increased by day 30, suggesting that this cell background might require additional time to
275 achieve maturation. In addition, the presence of RORc significantly increased basal CYP3A4
276 activity thereby confirming the positive effect of this factor on functional maturity of FoP-
277 Heps (Figure 4–figure supplement 2H). Overall, these results showed that overexpression of
278 specific nuclear receptors was compatible with the generation of FoP-hepatocytes. In
279 particular, overexpression of RORc could improve the functionality of hepatocytes generated
280 by overexpression of 3 LETFs confirming the role of this nuclear receptor in hepatocyte
281 maturation.

282

283 **4TF FoP-Heps display functional characteristics *in vitro***

284 Next, we sought to further characterise the functionality of the 4TF (HNF1A, HNF6, FOXA3
285 and RORc) FoP-Heps derived from either hESC (eFoP-Heps) or hiPSCs (iFoP-Heps) in
286 comparison with HLCs generated by the direct differentiation and PHHs. CYP3A4 activity
287 was significantly higher in 4TF FoP-Heps forward programmed after 20 days than those
288 achieved by HLCs after 30 days of directed differentiation (Figure 5A). In addition, we
289 analysed the expression of markers associated with hepatic metabolic functions such as phase
290 I (cytochrome P450 enzymes) and phase II (UGTs) biotransformation, gluconeogenesis
291 (*G6PC* and *PCK1*) and lipid (*PPAR α* , *PPAR γ* , *FASN* and *APOA1*) and bile acid (*NRIH4*)
292 metabolism. FoP-Heps expressed a range of these functional markers confirming the
293 acquisition of hepatic functionality (Figure 5B,C, Figure 5-figure supplement 1A). Overall,
294 the levels of expression achieved by forward programming were equivalent to those achieved
295 by direct differentiation with the exception of gluconeogenesis genes which were increased in
296 FoP-Heps (Figure 5C). Interestingly, expression of gluconeogenesis and lipid metabolism
297 genes was comparable between FoP-Heps and PHHs. However, induction of cytochrome
298 P450 genes remains challenging, indicating that the acquisition of this specific hepatic
299 function could need further refinement of our protocol (Figure 5B). Of note, in FoP-Heps,
300 the 4TFs remained expressed at physiological levels at the end of our protocol (Figure 5B,
301 Figure 5-figure supplement 1B). Next, we sought to further characterise the transcriptome of
302 day 20 4TF FoP-Heps by RNA-seq by comparing the transcriptome of eFoP-Heps with
303 undifferentiated hiPSCs, HLCs (derived from direct differentiation of hESC and hiPSCs),
304 adult PHHs as well as foetal liver cells. As suggested by the marker expression pattern
305 identified by qPCR, the transcriptome of eFoP-Heps closely clustered with HLCs derived
306 from both hESCs and hiPSCs (Figure 5D). Interestingly, both eFoP-Heps and HLCs clustered
307 separately from foetal liver cells, indicating that despite these cells not acquiring a fully

308 mature phenotype, these also don't fully resemble a foetal liver stage. We further interrogated
309 the ontology of genes differentially expressed between eFoP and the different groups of
310 samples (Figure 5–figure supplement 2). As expected, genes that gain expression in eFoP-
311 Heps compared to undifferentiated hiPSCs are strongly associated with several liver
312 functions such as hormone metabolism, lipid localization and transport, blood coagulation
313 (Figure 5E), further confirming that cells generated by forward programming acquire a
314 hepatocyte identity. Indeed, eFoP-Heps, as well as hiPSC-derived HLCs, expressed a range
315 of adult liver genes that were found to be highly expressed in adult PHHs as identified in
316 Figure 2D (Figure 2-source data 2), including genes that were not expressed in the foetal
317 stage (Figure 5F). In addition to expressing mature hepatocyte markers, both eFoP-Heps and
318 iFoP-Heps were also able to uptake LDL from the culture medium confirming their capacity
319 to transport lipids (Figure 6A). In order to further explore their capacity to metabolise lipids,
320 FoP-Heps were grown in 3D for an additional 5 (D20) or 10 (D30) days as we recently
321 observed that such culture conditions facilitate lipid accumulation in HLCs (Carola M.
322 Morell, personal communication, (Tilson et al., 2021). We first confirmed that FoP-Heps
323 grown in 3D retained the expression of hepatocyte markers (Figure 6B). Interestingly,
324 *SERPINA1* or *UGT1A6* expression increased in these conditions suggesting an increase in
325 functional maturation promoted in 3D (Figure 6B). We then tested the capacity of both eFoP
326 and iFoP-Heps to respond to fatty acids by treating these cells with both oleic acid (OA) and
327 palmitic acid (PA) which are known to induce steatosis and lipotoxicity respectively (Ricchi
328 et al., 2009). In line with their known effect on hepatocytes, OA treatment induced a strong
329 accumulation of lipids as shown by BODIPY staining (Figure 6C) while PA treatment
330 induced a reduction in cell viability consistent with lipotoxicity (Figure 6D). Thus, FoP-Heps
331 appear to react to fatty acids similarly to their primary counterpart. Finally, we explored the
332 interest of FoP-Heps for modelling the hepatotoxic effect of paracetamol/acetaminophen. For

333 that, Fop-Heps were grown in the presence of an acetaminophen (APAP) dose known to
334 induce liver failure. This treatment resulted in a 50% reduction in cell viability (Figure 6E)
335 suggesting that FoP-Heps could be used for cytotoxic studies. In summary, these results
336 showed that 4TF FoP-Heps derived from either hESC or hiPSCs display characteristics of
337 functional hepatocytes such as expression of genes involved in drug, lipid, glucose and bile
338 acid metabolism, capacity to uptake LDL and fatty acids from the culture medium, as well as
339 response to hepatotoxic factors, demonstrating their potential interest for modelling liver
340 disease *in vitro* and toxicology screening.

341

342 **Discussion**

343 In this study, we have established a method to forward program hPSCs into hepatocytes by
344 taking advantage of the OPTi-OX platform (Pawlowski et al., 2017). The success of this
345 approach depends on the selection of TFs, combining factors controlling early liver
346 development and regulators of adult hepatic functions. Nonetheless, most forward
347 programming methods rely on a master regulator to convert hPSCs into a specific cell type.
348 As an example, neurons and muscle cells can be generated by the simple overexpression of
349 NGN2 and MYOD respectively (Pawlowski et al., 2017). Our results show that production of
350 hepatocytes requires a more complex process involving 3 transcription factors but also a
351 culture media supporting primary hepatocytes. Furthermore, our best LETFs combination did
352 not include HNF4A, which is known to be a key regulator of hepatocyte function in the adult
353 liver. On the contrary, removing HNF4A significantly improved the identity of the
354 hepatocytes generated. Similar observations were recently reported for the direct
355 reprogramming of human umbilical vein endothelial cells into bipotent hepatocyte progenitor
356 cells where HNF4A was found to be detrimental (Inada et al., 2020). HNF4A is essential not
357 only in adult liver but also during development, especially in the establishment of the liver

358 bud (Gordillo et al., 2015). Thus, HNF4A might also have a role in preserving foetal liver
359 cells such as hepatoblasts and its overexpression during forward programming could block
360 the acquisition of an adult hepatocytic identity. This example illustrates the challenges to
361 identify factors which are uniquely expressed in the adult liver.

362 Importantly, FoP-Heps generated by LETF overexpression acquired an hepatocytic identity
363 with reduced adult functions, suggesting that this cocktail of transcription factors might only
364 convert hiPSCs into foetal-like cells. Thus, we decided to add factors which could direct
365 functional maturation of the liver. This latest category of factors was identified by performing
366 a transcriptomic and epigenetic comparison of PHHs and HLC generated by direct
367 differentiation. The focus on HLCs was based on their well characterised foetal state and also
368 the broad experience with the cells. These analyses identified a subset of nuclear receptors
369 that were exclusively expressed in PHHs and in the adult liver thereby confirming the
370 relevance of our approach. Of particular interest, RORc, ER α and AR were identified as key
371 candidates for controlling functional maturation in hepatocytes. Importantly, nuclear
372 receptors are well known to control diverse liver functions including lipid and glucose
373 homeostasis, bile acid clearance, xenobiotic sensing and regeneration (Rudraiah et al., 2016).
374 Both steroid hormonal receptors ER α and AR have been shown to have roles in the
375 regulation of energy homeostasis in the liver (Shen & Shi, 2015). Moreover, ER α is involved
376 in cholesterol clearance (Zhu et al., 2018) and has also been associated with liver
377 regeneration (Kao et al., 2018) and bilirubin metabolism through CYP2A6 (Kao et al., 2017).
378 RORc is a nuclear receptor expressed in peripheral tissues including liver, muscle and
379 adipose tissue and has been proposed to function as an intermediary between the circadian
380 clock and glucose/lipid metabolism (Cook et al., 2015). Moreover, ROR γ -deficient mice
381 exhibit insulin sensitivity and reduced expression of gluconeogenesis, lipid metabolic
382 markers, and a subset of phase I enzymes involved in bile acid synthesis and phase II

383 enzymes (Kang et al., 2007; Takeda, Kang, Freudenberg, et al., 2014; Takeda, Kang, Lih, et
384 al., 2014). Based on these previous reports, we propose that the overexpression of RORc and
385 other nuclear receptors could improve specific functions in FoP-Heps by activating a subset
386 of target genes in the hepatic context induced by the LETFs overexpression. Importantly,
387 hepatocyte functionality is spatially different across the liver lobule, being influenced by the
388 gradient of oxygen, nutrients and signalling (Trefts et al., 2017). This hepatic zonation drives
389 different metabolic processes in regards to glucose, lipids, iron, or even xenobiotics, which
390 are under the control of different transcriptomic programs (Halpern et al., 2017). Thus, we
391 expect that different combinations of nuclear factors in the background induced by LETFs
392 overexpression could enable the production of hepatocytes with a distinct repertoire of
393 functions.

394 FoP-Heps generated with the overexpression of the 4TFs (HNF1A, HNF6, FOXA3 and
395 RORc) displayed functional features of adult hepatocytes including Albumin and A1AT
396 secretion, basal CYP3A4 activity, expression of PhaseI/PhaseII enzymes, gluconeogenesis
397 and lipid metabolism markers, capacity to uptake LDL and fatty acids as well as response to
398 toxic compounds. Nonetheless, *CYP3A4* expression remains limited and this gene remains
399 difficult to induce *in vitro*. Thus, additional TFs could be necessary to generate FoP-Heps
400 exhibiting the full spectrum of functional activities displayed by PHHs. Similarly, culture
401 conditions could be further improved to support key hepatic functions. Indeed, the basal
402 medium used in our protocol does not prevent dedifferentiation of PHHs and thus might not
403 be compatible with the production of fully functional cells by forward programming.
404 Nonetheless, the forward programming method established here presents several advantages
405 over conventional directed differentiation protocols. This is a robust two-steps method which
406 bypasses the need for multi-step differentiations which are often associated with batch-to-
407 batch variability. Furthermore, forward programming is faster, generating functional cells in

408 20 days, as opposed to 30-35 days for direct differentiation. Finally, the yield of cells seems
409 favourable and compatible with large-scale production. Indeed, we observed that forward
410 programming was associated with an 6-8 fold increase in cell number during differentiation
411 while the yield of direct differentiation is lower (data not shown). Moreover, the phenotype
412 achieved is stable even in the absence of doxycycline which allows this method to be
413 applicable in cell therapy and drug discovery (data not shown).

414 Taken together, our results describe the first method for generating hepatocytes using forward
415 programming. This approach represents the first step towards the high-throughput and large-
416 scale production of specialized hepatocytes displaying a spectrum of functions relevant for
417 different applications in disease modelling and drug screening.

418

419 **Methods**

420 **hPSC culture**

421 The human ESC H9 (WiCell) and iPSC A1ATD^{R/R} (Yusa et al., 2011) lines were used in this
422 project. Human iPSC line was derived as previously described, under approval by the
423 regional research ethics committee (REC 08/H0311/201). Both hPSCs were cultured on
424 vitronectin XFTM (10µg/mL, StemCell Technologies)-coated plates and in Essential 8 (E8)
425 chemically defined medium consisting of DMEM/F12 (Gibco), L-ascorbic acid 2-phosphate
426 (1%), insulin-transferrin-selenium solution (2%, Life Technologies), sodium bicarbonate
427 (0.7%), and Penicillin/Streptomycin (1%), freshly supplemented with TGFβ (10ng/ml, R&D)
428 and FGF2 (12ng/ml, Qkine) (Chen et al., 2011). For routine dissociation, cells were
429 incubated with 0.5µM EDTA (ThermoFisher Scientific) for 3 minutes at 37°C seeded in
430 small clumps. Cells were maintained at 37°C in 20% O₂, 5% CO₂ and medium was
431 replenished every 24h.

432 Authentication of hPSCs was achieved by confirming the expression of pluripotency genes.
433 Cells were routinely confirmed to be mycoplasma free using broth and PCR-based assays.
434 The cell lines are not on the list of commonly misidentified cell lines (International Cell Line
435 Authentication Committee).

436

437 **Gene Targeting**

438 Inducible hESC and hiPSC lines were generated using the OPTi-OX system as previously
439 described (Bertero et al., 2016; Pawlowski et al., 2017). Briefly, two gene safe harbours were
440 targeted (GSH). The hROSA26 locus was targeted with a constitutively expressed
441 transactivator (rtTA) and the AAVS1 locus with the transgenes of interest under a TET
442 responsive element (TRE). Different combinations of transcription factors and/or nuclear
443 receptors as stated throughout the manuscript were cloned. Template cDNA sequences were
444 obtained either from Dharmacon: *HNF6* (MHS6278-213244170), *HNF1A* (MHS6278-
445 202857902), *ROR γ* (MHS6278-202800991) and *ESR1* (MHS6278- 211691051); or amplified
446 from human primary liver cDNA: *HNF4A*, *FOXA3* and *AR*. Sequences were amplified using
447 the KAPA HiFi HotStart ReadyMix (Roche). The primers used to amplify and clone the
448 sequences into the backbone vector contained upstream and downstream overhangs in order
449 to generate a GSG (Gly-Ser-Gly) linker and a different 2A peptide as listed in table 1. The
450 different vectors were constructed by Gibson Assembly (New England Biolabs) using a 1:3
451 pmol ratio of vector to insert. For targeting, hPSCs were dissociated into single cells with
452 STEMpro accutase (Thermo Fisher) for 5 minutes, and 1 million cells were transfected with
453 2 μ g of donor vector and 2 μ g of each AAVS1 ZFN expression plasmids using the P3 Primary
454 Cell 4D-Nucleofector X Kit (Lonza). Cells were seeded in E8 medium supplemented with
455 10 μ M ROCK Inhibitor Y-27632 (Selleckchem). After 5-7 days, colonies were selected with

456 1µg/ml puromycin (Sigma Aldrich) for at least 2 days, after which they were individually
457 picked and genotyped as previously described (Bertero et al., 2016; Pawlowski et al., 2017).

458

459 **Hepatocyte Direct Differentiation**

460 hPSCs were dissociated into single cells following incubation with StemPro Accutase
461 (Thermo Fisher) for 5 minutes at 37°C and seeded at a density of 50.000cells/cm² in E8
462 medium supplemented with 10µM ROCK Inhibitor Y-27632 (Selleckchem). Hepatocytes
463 were differentiated 48h after seeding, as previously reported (Hannan et al., 2013) with minor
464 modifications. Following endoderm differentiation, anterior foregut specification was
465 achieved with RPMI-B27 differentiation media supplemented with 50ng/ml Activin A
466 (R&D) for 5 days. Cells at the foregut stage were further differentiated into hepatocytes with
467 Hepatozyme complete medium: HepatoZYME-SFM (Thermo Fisher) supplemented with
468 2mM L-glutamine (Thermo Fisher), 1% penicillin-streptomycin (Thermo Fisher), 2% non-
469 essential amino acids (Thermo Fisher), 2% chemically defined lipids (Thermo Fisher),
470 14µg/ml of insulin (Roche), 30µg/ml of transferrin (Roche), 50 ng/ml hepatocyte growth
471 factor (R&D), and 20 ng/ml oncostatin M (R&D), for up to 27 days.

472

473 **Forward Programming into Hepatocytes**

474 hPSCs were dissociated into single cells following incubation with StemPro Accutase
475 (Thermo Fisher) for 5 minutes at 37°C and seeded at a density of 40-50.000cells/cm² in E8
476 medium supplemented with 10µM ROCK Inhibitor Y-27632 (Selleckchem). E8 medium was
477 replenished the following day. Following 48h, initial induction of the transgenes was
478 achieved by incubation in E6 medium (E8 without growth factors) supplemented with
479 1mg/ml doxycycline (dox) for 24h. Cells were then maintained in Hepatozyme complete
480 medium supplemented with 1mg/ml dox for the remaining duration of the protocol. Medium

481 was replenished every day for the next 4 days, and every other day here after. For specific
482 experiments, cell lines were treated with 100nM of desmosterol, testosterone or β -estradiol
483 (E2) from day 2 of forward programming. All ligands were purchased from Sigma-Aldrich
484 and reconstituted in ethanol. For 3D cultures, forward programmed cells were embedded in
485 Matrigel Growth Factor Reduced Basement Membrane Matrix, Phenol Red-free (Corning) at
486 day 15 or day 20 and cultured for 5 days or 10 days, respectively. Cells were dissociated with
487 Hank's based cell dissociation buffer (Gibco) for 20 minutes at 37°C, resuspended in
488 Matrigel and seeded in 40-50 μ L domes in Hepatozyme complete medium supplemented with
489 1mg/ml dox.

490

491 **Primary Liver Samples**

492 Fresh primary hepatocytes used for RNA-seq were obtained as previously reported (Segeritz
493 et al., 2018). Primary plated hepatocytes from 4 donors (3 males and 1 female) were
494 purchased from Biopredic International (Rennes, France), meeting the manufacturer's quality
495 control requirements. Cells were maintained in short-term monolayer cultures in William's E
496 (Gibco) supplemented with 1% Glutamine (Gibco), 1% Penicillin-streptomycin (Gibco),
497 700nM Insulin (Sigma-Aldrich) and 50 μ M Hydrocortisone (Sigma). Functional assays such
498 as CYP3A4 activity measurement were performed in Hepatozyme complete medium within
499 48h of receipt. Bulk foetal tissue was obtained from patients undergoing elective terminations
500 up to the third trimester, under approval by the regional research ethics committee (REC-
501 96/085). The tissue was lysed and RNA harvested as indicated below.

502

503 **CYP3A4 Assay**

504 Measurement of CYP3A4 enzymatic activity was performed using the P450 Glo kit
505 (Promega). Cells were incubate with 1:1000 luciferin-IPA in Hepatozyme complete for 1h at

506 37°C. Supernatant was mixed with detection reagent in a 1:1 ratio and incubated at RT for 20
507 minutes in Greiner white 96 well microplates (Sigma Aldrich). Luminescence was measured
508 in triplicate on a GloMax plate reader. Hepatozyme complete medium was used as
509 background control. Relative light units were normalised for background, volume and
510 average total number of cells obtained after differentiation.

511

512 **LDL uptake assay**

513 LDL uptake capacity was measured with the LDL Uptake Assay Kit (Abcam). Cells were
514 incubated with 1:100 human LDL conjugated to DyLight™ 550 in Hepatozyme complete
515 medium for 3 hours at 37°C. Cells were then washed and fixed with 4% PFA for 20 minutes
516 at 4°C.

517

518 **Fatty Acid Treatments**

519 Forward programmed cells were embedded in 3D from day 20 and cultured for 7 days in
520 Hepatozyme complete medium supplemented with either BSA (control), or oleic acid
521 (0.25mM) or palmitic acid (0.25mM) conjugated with BSA. Intracellular lipid accumulation
522 was detected by incubating cells with 1µl/ml Bodipy (Thermo scientific) for 30 minutes,
523 followed by DAPI (Hoechst) diluted 1:10.000 in PBS for 30 minutes and imaged on a Zeiss
524 LSM 700 confocal microscope

525

526 **APAP toxicity**

527 The hepatotoxicity of acetaminophen (APAP) was tested by incubating forward programmed
528 cells cultured in 3D from day 15 in Hepatozyme complete medium supplemented with 25
529 mM acetaminophen (R&D) for 48h hours (day 18 to day 20) after which cell viability was
530 determined.

531

532 **Cell Viability**

533 Cell viability was determined by incubating cells with 1:10 Presto Blue reagent (Invitrogen)
534 in Hepatozyme complete medium at 37°C for 4 hours. Fluorescence was measured using the
535 EnVision plate reader with an excitation emission of 560nm/590nm.

536

537 **RT-qPCR**

538 RNA was extracted from either cells or tissues using GenElute Mammalian Total RNA
539 Miniprep Kit (Sigma-Aldrich) according to the manufacturer's instructions. 500ng of RNA
540 were reverse transcribed into cDNA using Random Primers and SuperScript II (Invitrogen)
541 according to the manufacturer's instructions. qPCR was performed using the KAPA SYBR
542 FAST qPCR Kit low-ROX (Sigma-Aldrich) with 200 nM of forward and reverse primers
543 (Sigma-Aldrich; primers listed in table 2) on a QuantStudio 5 (Applied Biosystems). qPCRs
544 were performed in technical duplicates and normalised to the average of two housekeeping
545 genes (*RPLP0* and *PBGD*) using the $2^{-\Delta Ct}$ method.

546

547 **Immunofluorescence staining**

548 Cells in monolayer were fixed in 4% PFA for 20 minutes at 4°C and blocked for 30 minutes
549 in 10% donkey serum (BioRad) and 0,1% Triton X-100 (Sigma-Aldrich). Fixed cells were
550 incubated with primary antibodies listed in table 3 in 1% donkey serum and 0,01% Triton X-
551 100 overnight at 4°C. Following washing, cells were incubated with Alexa Fluor 488-, 568-
552 or 647-conjugated secondary antibodies (Life Technologies) for 1h at room temperature
553 diluted in 1% donkey serum and 0,01% Triton X-100. For nuclei visualisation, cells were
554 incubated with adding DAPI/Hoechst 33258 (bis-Benzimide H, Sigma-Aldrich) diluted

555 1:10.000 in PBS for 10 minutes at room temperature. Cells were imaged either on a Zeiss
556 Axiovert 200M or on a Zeiss LSM 700 confocal microscope.

557

558 **Secreted protein quantification**

559 Albumin, alpha-fetoprotein and alpha-1-antitrypsin were measured in the cell culture
560 supernatant of monolayer cultures, which were replenished with fresh Hepatozyme complete
561 medium 24h prior to collection. Concentrations were detected by ELISA (performed by core
562 biomedical assay laboratory, Cambridge University Hospitals) and normalised to cell
563 number.

564

565 **RNA-seq analyses**

566 RNA-seq datasets were generated for undifferentiated hiPSCs (n=3), hESC-derived HLCs
567 (n=2), hiPSC-derived HLCs (n=6), freshly harvested PHHs (fPHHs, n=3), commercially
568 purchased PHHs (pPHHs, n=2), bulk foetal liver samples (FL, n=3) and hESC-derived 4TF
569 FoP-Heps (eFoP, n=3). RNA was extracted from either cells or tissues using GenElute
570 Mammalian Total RNA Miniprep Kit (Sigma-Aldrich) according to the manufacturer's
571 instruction. Poly-A library preparation and sequencing were performed by Cambridge
572 Genomic Services (hESC_HLCs; pPHHs), the Wellcome Trust Sanger Institute (hiPSCs,
573 hiPSC_HLCs, fPHHs), and the Cambridge Stem Cell Institute and CRUK (FL, eFoP).
574 Quality of reads was assessed with FastQC. For consistency, fastq reads were split into
575 single-end reads and trimmed to the same length (40bp) using cutadapt version 2.10. Single-
576 end fastq files were mapped and quantified using salmon version 1.2.1 with the following
577 parameters: -l A, -GCbias, -posbias, -validatemappings (Patro et al., 2017). The index used
578 was pre-built from the human GRCh38 cDNA reference sequence from Ensembl
579 (refgenomes.databio.org). Differential gene expression was calculated using DESeq2 (Love

580 et al., 2014), with the following parameters $padj > 0.05$, $basemean > 100$ and \log_2 fold change
581 > 2 or < -2 between groups as depicted in each figure. Gene ontology enrichment was
582 calculated with the clusterProfiler package (Yu et al., 2012). Pathway analysis on
583 significantly misregulated transcription factors was assessed using ReactomePA (Yu & He,
584 2016). Mouse liver polyA plus RNA-seq was downloaded from ENCODE (Consortium,
585 2012). Single-end fastq reads were trimmed in both replicates from each dataset to 70bp
586 using cutadapt version 2.10. Fastq were mapped and quantified using salmon version 1.2.1
587 with the following parameters: -l A, -Gbias, -seqbias, -validatemappings using a pre-build
588 mm10 cDNA reference genome. DeSeq2 was used to generate all plots for visualisation.

589

590 **Chromatin immunoprecipitation (ChIP)**

591 ChIP was performed as previously reported (Brown et al., 2011). Briefly, chromatin was
592 crosslinked with 1% formaldehyde (Sigma-Aldrich) for 10 minutes at room temperature and
593 quenched with 0.125M glycine (Sigma-Aldrich). Cells and nuclei were subsequently lysed
594 and chromatin was sonicated to fragment DNA to about 200-500 bp on a Bioruptor Pico
595 sonication device (Diagenode). Sonicated chromatin was pre-cleared with same-host IgG and
596 protein G Dynabeads (Thermo Fisher), 100 μ g of cleared chromatin (protein) was incubated
597 with 2 μ g of the following antibodies overnight at 4°C: H3K27ac (Abcam, ab4729),
598 H3K4me1 (Abcam, ab8895), H3K27me3 (Active Motif, 39155) and H3K4me3 (Merk, 05-
599 745R), after which complexes captured with 30 μ l of protein G Dynabeads (Thermo Fisher).
600 Complexes were washed, RNase A (Thermo Fisher) and Proteinase K (Sigma-Aldrich)
601 treated and DNA was purified by phenol-chloroform extraction and precipitated with
602 GlycoBlue (Thermo Fisher), sodium acetate (Thermo Fisher) and ethanol (Sigma-Aldrich). A
603 sonicated chromatin sample (1%) was also collected as input for normalisation and 10ng of
604 DNA were used for ChIP-sequencing library preparations.

605

606 **ChIP-seq analyses**

607 Library preparation and sequencing and alignment were performed by the Wellcome Trust
608 Sanger Institute DNA Sequencing Facility (Hinxton, UK). Sequencing was performed on an
609 Illumina HiSeq v4 to obtain paired-end reads with 75bp length. ChIP-seq reads were mapped
610 to human genome assembly GRCh38 with bwa. Aligned data in BAM format was sorted and
611 indexed with samtools. Coverage files were generated using deeptools bamCoverage, with a
612 bin size of 10bp and normalised as RPKM for visualisation in IGV and heatmap
613 representation with deeptools. In order to plot principal component analysis (PCA), average
614 scores were calculated over 1000bp bins. For peak calling, BAM files were converted to
615 SAM and peaks called using homer (Heinz et al., 2010). Both replicates were used for peak
616 calling against input with disabled local filtering invoking the following flags for H3K27ac: -
617 region -L 0. In order to identify regulatory regions specifically active in PHH or HLCs,
618 differentially bound peaks were determined using PHH datasets as target against all HLCs
619 datasets as background, and vice versa, with a fold enrichment over background of 4. A list
620 of genes annotated for each peak dataset can be found in Supplementary Tables 2 and 3. For
621 motif enrichment, peak calling was performed on nucleosome free regions by invoking the
622 flags -L 1 -nfr, in order to determine the “dips” within H3K27ac-rich regions. These sets of
623 regions were overlapped with the differentially bound peaks as above, in order to perform
624 PHH or HLC-specific motif enrichment. Peak annotation and gene ontology enrichment were
625 determined with the clusterProfiler R package (Yu et al., 2012). Undifferentiated hiPSCs
626 ChIP-seq reads aligned to the same genome assembly were downloaded from ENCODE
627 (Consortium, 2012) and treated as above.

628

629 **Data availability**

630 RNA-seq datasets used in this study are accessible on Array Express under the accession
631 number E-MTAB-10634 and E-MTAB-11852. In addition, 3 of the hiPSC_HLCs data sets
632 have been previously deposited with the accession number E-MTAB-6781 (Segeritz et al.,
633 2018). Mus musculus C57BL/6 liver embryo RNA-seq datasets were obtained from the
634 ENCODE database (Nakamori et al., 2016) (<https://www.encodeproject.org/>) with the
635 following accession numbers: ENCSR216KLZ (E12.5 liver), ENCSR826HIQ (E16.5 liver),
636 ENCSR096STK (P0 liver), ENCSR000BYS (8 weeks mixed sex adult liver) and
637 ENCSR216KLZ (10 weeks adult liver). ChIP-seq datasets generated in this study have been
638 deposited on Array Express with the accession number E-MTAB-10637, and publicly
639 available datasets for hiPSCs were used from the ENCODE database with the following
640 accession numbers: ENCSR729ENO (H3K27ac), ENCSR249YGG (H3K4me1),
641 ENCSR386RIJ (H3K27me3), ENCSR657DYL (H3K4me3) and ENCSR773IYZ (input).

642

643 **Statistical analysis**

644 Statistical analyses were conducted using GraphPad 9.0.0 and specific tests are indicated in
645 the figure legends. For each figure, sample size n indicates the number of independent
646 experiments or biological replicates and individual values are represented for every graph.
647 Testing between groups was performed with at least $n \geq 3$ independent experiments and p
648 value groups are indicated within the figure where significant.

649

650 **Acknowledgements**

651 This work was supported by funding from the European Research Council Grant New-Chol,
652 the UK Regenerative Medicine Platform and a core support grant from the Wellcome MRC -
653 Cambridge Stem Cell Institute. We thank Anna Osnato and Pedro Madrigal for
654 bioinformatics support, and Stephanie Brown for technical advice. We acknowledge the

655 Wellcome Trust Sanger Institute sequencing platform, the ENCODE Consortium and the
656 ENCODE production laboratories in generating the particular datasets used in this
657 manuscript.

658

659 **Competing Interests**

660 L.V. is a founder and shareholder of DefiniGEN, Aculive Therapeutics and Billitech. F.B. is
661 a PhD student sponsored by bit.bio. The remaining authors declare no competing interests.

662

663

664

References

665

666 Baxter, M., Withey, S., Harrison, S., Segeritz, C. P., Zhang, F., Atkinson-Dell, R., Rowe, C.,
667 Gerrard, D. T., Sison-Young, R., Jenkins, R., Henry, J., Berry, A. A., Mohamet, L., Best, M.,
668 Fenwick, S. W., Malik, H., Kitteringham, N. R., Goldring, C. E., Piper Hanley, K., Vallier,
669 L., & Hanley, N. A. (2015, Mar). Phenotypic and functional analyses show stem cell-derived
670 hepatocyte-like cells better mimic fetal rather than adult hepatocytes. *J Hepatol*, *62*(3), 581-
671 589. <https://doi.org/10.1016/j.jhep.2014.10.016>

672

673 Bertero, A., Pawlowski, M., Ortmann, D., Snijders, K., Yiangou, L., Cardoso de Brito, M.,
674 Brown, S., Bernard, W. G., Cooper, J. D., Giacomelli, E., Gambardella, L., Hannan, N. R.,
675 Iyer, D., Sampaziotis, F., Serrano, F., Zonneveld, M. C., Sinha, S., Kotter, M., & Vallier, L.
676 (2016, Dec 1). Optimized inducible shRNA and CRISPR/Cas9 platforms for in vitro studies
677 of human development using hPSCs. *Development*, *143*(23), 4405-4418.
678 <https://doi.org/10.1242/dev.138081>

679

680 Boon, R., Kumar, M., Tricot, T., Elia, I., Ordovas, L., Jacobs, F., One, J., De Smedt, J.,
681 Eelen, G., Bird, M., Roelandt, P., Doglioni, G., Vriens, K., Rossi, M., Vazquez, M. A.,
682 Vanwelden, T., Chesnais, F., El Taghdouini, A., Najimi, M., Sokal, E., Cassiman, D.,
683 Snoeys, J., Monshouwer, M., Hu, W. S., Lange, C., Carmeliet, P., Fendt, S. M., & Verfaillie,
684 C. M. (2020, Mar 13). Amino acid levels determine metabolism and CYP450 function of
685 hepatocytes and hepatoma cell lines. *Nat Commun*, *11*(1), 1393.
686 <https://doi.org/10.1038/s41467-020-15058-6>

687

688 Brown, S., Teo, A., Pauklin, S., Hannan, N., Cho, C. H., Lim, B., Vardy, L., Dunn, N. R.,
689 Trotter, M., Pedersen, R., & Vallier, L. (2011, Aug). Activin/Nodal signaling controls
690 divergent transcriptional networks in human embryonic stem cells and in endoderm
691 progenitors. *Stem Cells*, *29*(8), 1176-1185. <https://doi.org/10.1002/stem.666>

692

693 Chen, G., Gulbranson, D. R., Hou, Z., Bolin, J. M., Ruotti, V., Probasco, M. D., Smuga-Otto,
694 K., Howden, S. E., Diol, N. R., Propson, N. E., Wagner, R., Lee, G. O., Antosiewicz-
695 Bourget, J., Teng, J. M., & Thomson, J. A. (2011, May). Chemically defined conditions for
696 human iPSC derivation and culture. *Nat Methods*, *8*(5), 424-429.
697 <https://doi.org/10.1038/nmeth.1593>

698

699 Consortium, E. P. (2012, Sep 6). An integrated encyclopedia of DNA elements in the human
700 genome. *Nature*, *489*(7414), 57-74. <https://doi.org/10.1038/nature11247>

701

702 Cook, D. N., Kang, H. S., & Jetten, A. M. (2015). Retinoic Acid-Related Orphan Receptors
703 (RORs): Regulatory Functions in Immunity, Development, Circadian Rhythm, and
704 Metabolism. *Nucl Receptor Res*, *2*. <https://doi.org/10.11131/2015/101185>

705

706 Creyghton, M. P., Cheng, A. W., Welstead, G. G., Kooistra, T., Carey, B. W., Steine, E. J.,
707 Hanna, J., Lodato, M. A., Frampton, G. M., Sharp, P. A., Boyer, L. A., Young, R. A., &
708 Jaenisch, R. (2010, Dec 14). Histone H3K27ac separates active from poised enhancers and
709 predicts developmental state. *Proc Natl Acad Sci U S A*, *107*(50), 21931-21936.
710 <https://doi.org/10.1073/pnas.1016071107>

711

712 Dhawan, A., Chajjitraruch, N., Fitzpatrick, E., Bansal, S., Filippi, C., Lehec, S. C., Heaton,
713 N. D., Kane, P., Verma, A., Hughes, R. D., & Mitry, R. R. (2020, May). Alginate
714 microencapsulated human hepatocytes for the treatment of acute liver failure in children. *J*
715 *Hepatol*, *72*(5), 877-884. <https://doi.org/10.1016/j.jhep.2019.12.002>

716

717 Du, Y., Wang, J., Jia, J., Song, N., Xiang, C., Xu, J., Hou, Z., Su, X., Liu, B., Jiang, T., Zhao,
718 D., Sun, Y., Shu, J., Guo, Q., Yin, M., Sun, D., Lu, S., Shi, Y., & Deng, H. (2014, Mar 6).
719 Human hepatocytes with drug metabolic function induced from fibroblasts by lineage
720 reprogramming. *Cell Stem Cell*, *14*(3), 394-403. <https://doi.org/10.1016/j.stem.2014.01.008>

721

722 Gordillo, M., Evans, T., & Gouon-Evans, V. (2015, Jun 15). Orchestrating liver development.
723 *Development*, *142*(12), 2094-2108. <https://doi.org/10.1242/dev.114215>

724

725 Grandy, R., Tomaz, R. A., & Vallier, L. (2019, Jan 24). Modeling Disease with Human
726 Inducible Pluripotent Stem Cells. *Annu Rev Pathol*, *14*, 449-468.
727 <https://doi.org/10.1146/annurev-pathol-020117-043634>

728

729 Halpern, K. B., Shenhav, R., Matcovitch-Natan, O., Toth, B., Lemze, D., Golan, M.,
730 Massasa, E. E., Baydatch, S., Landen, S., Moor, A. E., Brandis, A., Giladi, A., Avihail, A. S.,
731 David, E., Amit, I., & Itzkovitz, S. (2017, Feb 16). Single-cell spatial reconstruction reveals

- 732 global division of labour in the mammalian liver. *Nature*, 542(7641), 352-356.
733 <https://doi.org/10.1038/nature21065>
734
- 735 Hannan, N. R., Segeritz, C. P., Touboul, T., & Vallier, L. (2013, Feb). Production of
736 hepatocyte-like cells from human pluripotent stem cells. *Nat Protoc*, 8(2), 430-437.
737 <https://doi.org/10.1038/nprot.2012.153>
738
- 739 Heinz, S., Benner, C., Spann, N., Bertolino, E., Lin, Y. C., Laslo, P., Cheng, J. X., Murre, C.,
740 Singh, H., & Glass, C. K. (2010, May 28). Simple combinations of lineage-determining
741 transcription factors prime cis-regulatory elements required for macrophage and B cell
742 identities. *Mol Cell*, 38(4), 576-589. <https://doi.org/10.1016/j.molcel.2010.05.004>
743
- 744 Huang, P., Zhang, L., Gao, Y., He, Z., Yao, D., Wu, Z., Cen, J., Chen, X., Liu, C., Hu, Y.,
745 Lai, D., Hu, Z., Chen, L., Zhang, Y., Cheng, X., Ma, X., Pan, G., Wang, X., & Hui, L. (2014,
746 Mar 6). Direct reprogramming of human fibroblasts to functional and expandable
747 hepatocytes. *Cell Stem Cell*, 14(3), 370-384. <https://doi.org/10.1016/j.stem.2014.01.003>
748
- 749 Inada, H., Udono, M., Matsuda-Ito, K., Horisawa, K., Ohkawa, Y., Miura, S., Goya, T.,
750 Yamamoto, J., Nagasaki, M., Ueno, K., Saitou, D., Suyama, M., Maehara, Y., Kumamaru,
751 W., Ogawa, Y., Sekiya, S., & Suzuki, A. (2020, Oct 21). Direct reprogramming of human
752 umbilical vein- and peripheral blood-derived endothelial cells into hepatic progenitor cells.
753 *Nat Commun*, 11(1), 5292. <https://doi.org/10.1038/s41467-020-19041-z>
754
- 755 Kang, H. S., Angers, M., Beak, J. Y., Wu, X., Gimble, J. M., Wada, T., Xie, W., Collins, J.
756 B., Grissom, S. F., & Jetten, A. M. (2007, Oct 22). Gene expression profiling reveals a
757 regulatory role for ROR alpha and ROR gamma in phase I and phase II metabolism. *Physiol*
758 *Genomics*, 31(2), 281-294. <https://doi.org/10.1152/physiolgenomics.00098.2007>
759
- 760 Kao, T. L., Chen, Y. L., Kuan, Y. P., Chang, W. C., Ho, Y. C., Yeh, S., Jeng, L. B., & Ma,
761 W. L. (2017, Nov). Estrogen-Estrogen Receptor alpha Signaling Facilitates Bilirubin
762 Metabolism in Regenerating Liver Through Regulating Cytochrome P450 2A6 Expression.
763 *Cell Transplant*, 26(11), 1822-1829. <https://doi.org/10.1177/0963689717738258>
764

- 765 Kao, T. L., Kuan, Y. P., Cheng, W. C., Chang, W. C., Jeng, L. B., Yeh, S., & Ma, W. L.
766 (2018). Estrogen receptors orchestrate cell growth and differentiation to facilitate liver
767 regeneration. *Theranostics*, 8(10), 2672-2682. <https://doi.org/10.7150/thno.23624>
768
- 769 Lambert, S. A., Jolma, A., Campitelli, L. F., Das, P. K., Yin, Y., Albu, M., Chen, X., Taipale,
770 J., Hughes, T. R., & Weirauch, M. T. (2018, Oct 4). The Human Transcription Factors. *Cell*,
771 175(2), 598-599. <https://doi.org/10.1016/j.cell.2018.09.045>
772
- 773 Lau, H. H., Ng, N. H. J., Loo, L. S. W., Jasmen, J. B., & Teo, A. K. K. (2018, May). The
774 molecular functions of hepatocyte nuclear factors - In and beyond the liver. *J Hepatol*, 68(5),
775 1033-1048. <https://doi.org/10.1016/j.jhep.2017.11.026>
776
- 777 Love, M. I., Huber, W., & Anders, S. (2014). Moderated estimation of fold change and
778 dispersion for RNA-seq data with DESeq2. *Genome Biol*, 15(12), 550.
779 <https://doi.org/10.1186/s13059-014-0550-8>
780
- 781 Mitry, R. R., Hughes, R. D., & Dhawan, A. (2002, Dec). Progress in human hepatocytes:
782 isolation, culture & cryopreservation. *Semin Cell Dev Biol*, 13(6), 463-467.
783 <https://doi.org/10.1016/s1084952102001350>
784
- 785 Nakamori, D., Takayama, K., Nagamoto, Y., Mitani, S., Sakurai, F., Tachibana, M., &
786 Mizuguchi, H. (2016, Jan 15). Hepatic maturation of human iPS cell-derived hepatocyte-like
787 cells by ATF5, c/EBPalpha, and PROX1 transduction. *Biochem Biophys Res Commun*,
788 469(3), 424-429. <https://doi.org/10.1016/j.bbrc.2015.12.007>
789
- 790 Palakkan, A. A., Nanda, J., & Ross, J. A. (2017, Apr). Pluripotent stem cells to hepatocytes,
791 the journey so far. *Biomed Rep*, 6(4), 367-373. <https://doi.org/10.3892/br.2017.867>
792
- 793 Patro, R., Duggal, G., Love, M. I., Irizarry, R. A., & Kingsford, C. (2017, Apr). Salmon
794 provides fast and bias-aware quantification of transcript expression. *Nat Methods*, 14(4), 417-
795 419. <https://doi.org/10.1038/nmeth.4197>
796
- 797 Pawlowski, M., Ortmann, D., Bertero, A., Tavares, J. M., Pedersen, R. A., Vallier, L., &
798 Kotter, M. R. N. (2017, Apr 11). Inducible and Deterministic Forward Programming of

799 Human Pluripotent Stem Cells into Neurons, Skeletal Myocytes, and Oligodendrocytes. *Stem*
800 *Cell Reports*, 8(4), 803-812. <https://doi.org/10.1016/j.stemcr.2017.02.016>
801

802 Rashid, S. T., Corbineau, S., Hannan, N., Marciniak, S. J., Miranda, E., Alexander, G.,
803 Huang-Doran, I., Griffin, J., Ahrlund-Richter, L., Skepper, J., Semple, R., Weber, A., Lomas,
804 D. A., & Vallier, L. (2010, Sep 1). Modeling inherited metabolic disorders of the liver using
805 human induced pluripotent stem cells. *J Clin Invest*, 120(9), 3127-3136. <https://doi.org/43122>
806 [\[pii\]](https://doi.org/43122)
807 [10.1172/JCI43122](https://doi.org/10.1172/JCI43122)
808

809 Ricchi, M., Odoardi, M. R., Carulli, L., Anzivino, C., Ballestri, S., Pinetti, A., Fantoni, L. I.,
810 Marra, F., Bertolotti, M., Banni, S., Lonardo, A., Carulli, N., & Loria, P. (2009, May).
811 Differential effect of oleic and palmitic acid on lipid accumulation and apoptosis in cultured
812 hepatocytes. *J Gastroenterol Hepatol*, 24(5), 830-840. <https://doi.org/10.1111/j.1440->
813 [1746.2008.05733.x](https://doi.org/10.1111/j.1440-1746.2008.05733.x)
814

815 Rombaut, M., Boeckmans, J., Rodrigues, R. M., van Grunsven, L. A., Vanhaecke, T., & De
816 Kock, J. (2021, May 11). Direct reprogramming of somatic cells into induced hepatocytes:
817 cracking the Enigma code. *J Hepatol*. <https://doi.org/10.1016/j.jhep.2021.04.048>
818

819 Rudraiah, S., Zhang, X., & Wang, L. (2016). Nuclear Receptors as Therapeutic Targets in
820 Liver Disease: Are We There Yet? *Annu Rev Pharmacol Toxicol*, 56, 605-626.
821 <https://doi.org/10.1146/annurev-pharmtox-010715-103209>
822

823 Schrem, H., Klempnauer, J., & Borlak, J. (2002, Mar). Liver-enriched transcription factors in
824 liver function and development. Part I: the hepatocyte nuclear factor network and liver-
825 specific gene expression. *Pharmacol Rev*, 54(1), 129-158. <https://doi.org/10.1124/pr.54.1.129>
826

827 Segeritz, C. P., Rashid, S. T., de Brito, M. C., Serra, M. P., Ordonez, A., Morell, C. M.,
828 Kaserian, J. E., Madrigal, P., Hannan, N. R. F., Gatto, L., Tan, L., Wilson, A. A., Lilley, K.,
829 Marciniak, S. J., Gooptu, B., Lomas, D. A., & Vallier, L. (2018, Oct). hiPSC hepatocyte
830 model demonstrates the role of unfolded protein response and inflammatory networks in
831 alpha1-antitrypsin deficiency. *J Hepatol*, 69(4), 851-860.
832 <https://doi.org/10.1016/j.jhep.2018.05.028>

833

834 Shen, M., & Shi, H. (2015). Sex Hormones and Their Receptors Regulate Liver Energy
835 Homeostasis. *Int J Endocrinol*, 2015, 294278. <https://doi.org/10.1155/2015/294278>

836

837 Si-Tayeb, K., Lemaigre, F. P., & Duncan, S. A. (2010, Feb 16). Organogenesis and
838 development of the liver. *Dev Cell*, 18(2), 175-189.
839 <https://doi.org/10.1016/j.devcel.2010.01.011>

840

841 Szkolnicka, D., & Hay, D. C. (2016, Jun). Concise Review: Advances in Generating
842 Hepatocytes from Pluripotent Stem Cells for Translational Medicine. *Stem Cells*, 34(6),
843 1421-1426. <https://doi.org/10.1002/stem.2368>

844

845 Takeda, Y., Kang, H. S., Freudenberg, J., DeGraff, L. M., Jothi, R., & Jetten, A. M. (2014).
846 Retinoic acid-related orphan receptor gamma (RORgamma): a novel participant in the diurnal
847 regulation of hepatic gluconeogenesis and insulin sensitivity. *PLoS Genet*, 10(5), e1004331.
848 <https://doi.org/10.1371/journal.pgen.1004331>

849

850 Takeda, Y., Kang, H. S., Lih, F. B., Jiang, H., Blaner, W. S., & Jetten, A. M. (2014). Retinoid
851 acid-related orphan receptor gamma, RORgamma, participates in diurnal transcriptional
852 regulation of lipid metabolic genes. *Nucleic Acids Res*, 42(16), 10448-10459.
853 <https://doi.org/10.1093/nar/gku766>

854

855 Tilson, S. G., Morell, C. M., Lenaerts, A. S., Park, S. B., Hu, Z., Jenkins, B., Koulman, A.,
856 Liang, T. J., & Vallier, L. (2021, Dec). Modeling PNPLA3-Associated NAFLD Using
857 Human-Induced Pluripotent Stem Cells. *Hepatology*, 74(6), 2998-3017.
858 <https://doi.org/10.1002/hep.32063>

859

860 Touboul, T., Hannan, N. R., Corbineau, S., Martinez, A., Martinet, C., Branchereau, S.,
861 Mainot, S., Strick-Marchand, H., Pedersen, R., Di Santo, J., Weber, A., & Vallier, L. (2010,
862 May). Generation of functional hepatocytes from human embryonic stem cells under
863 chemically defined conditions that recapitulate liver development. *Hepatology*, 51(5), 1754-
864 1765. <https://doi.org/10.1002/hep.23506>

865

- 866 Trefts, E., Gannon, M., & Wasserman, D. H. (2017, Nov 6). The liver. *Curr Biol*, 27(21),
867 R1147-R1151. <https://doi.org/10.1016/j.cub.2017.09.019>
868
- 869 Wang, A., Yue, F., Li, Y., Xie, R., Harper, T., Patel, N. A., Muth, K., Palmer, J., Qiu, Y.,
870 Wang, J., Lam, D. K., Raum, J. C., Stoffers, D. A., Ren, B., & Sander, M. (2015, Apr 2).
871 Epigenetic priming of enhancers predicts developmental competence of hESC-derived
872 endodermal lineage intermediates. *Cell Stem Cell*, 16(4), 386-399.
873 <https://doi.org/10.1016/j.stem.2015.02.013>
874
- 875 Yiangou, L., Ross, A. D. B., Goh, K. J., & Vallier, L. (2018, Apr 5). Human Pluripotent Stem
876 Cell-Derived Endoderm for Modeling Development and Clinical Applications. *Cell Stem*
877 *Cell*, 22(4), 485-499. <https://doi.org/10.1016/j.stem.2018.03.016>
878
- 879 Yu, G., & He, Q. Y. (2016, Feb). ReactomePA: an R/Bioconductor package for reactome
880 pathway analysis and visualization. *Mol Biosyst*, 12(2), 477-479.
881 <https://doi.org/10.1039/c5mb00663e>
882
- 883 Yu, G., Wang, L. G., Han, Y., & He, Q. Y. (2012, May). clusterProfiler: an R package for
884 comparing biological themes among gene clusters. *OMICS*, 16(5), 284-287.
885 <https://doi.org/10.1089/omi.2011.0118>
886
- 887 Yusa, K., Rashid, S. T., Strick-Marchand, H., Varela, I., Liu, P. Q., Paschon, D. E., Miranda,
888 E., Ordonez, A., Hannan, N. R., Rouhani, F. J., Darche, S., Alexander, G., Marciniak, S. J.,
889 Fusaki, N., Hasegawa, M., Holmes, M. C., Di Santo, J. P., Lomas, D. A., Bradley, A., &
890 Vallier, L. (2011, Oct 20). Targeted gene correction of alpha1-antitrypsin deficiency in
891 induced pluripotent stem cells. *Nature*, 478(7369), 391-394. <https://doi.org/nature10424> [pii]
892 [10.1038/nature10424](https://doi.org/10.1038/nature10424)
893
- 894 Zhao, D., Chen, S., Duo, S., Xiang, C., Jia, J., Guo, M., Lai, W., Lu, S., & Deng, H. (2013,
895 Jan). Promotion of the efficient metabolic maturation of human pluripotent stem cell-derived
896 hepatocytes by correcting specification defects. *Cell Res*, 23(1), 157-161.
897 <https://doi.org/10.1038/cr.2012.144>
898

899 Zhu, L., Shi, J., Luu, T. N., Neuman, J. C., Trefts, E., Yu, S., Palmisano, B. T., Wasserman,
900 D. H., Linton, M. F., & Stafford, J. M. (2018, Feb). Hepatocyte estrogen receptor alpha
901 mediates estrogen action to promote reverse cholesterol transport during Western-type diet
902 feeding. *Mol Metab*, 8, 106-116. <https://doi.org/10.1016/j.molmet.2017.12.012>
903
904
905

906 **Tables**

907 **Table 1.** Sequences of primers used for cloning.

Gene	Primer	Sequence 5' - 3' (GSG linker sequence underlined)
<i>HNF1A</i>	Start_F	CAC TTT TGT CTT ATA CTT ACT AGT GCC ACC ATG GTT TCT AAA CTG AGC CAG CTG CAG
<i>HNF1A</i>	P2A_R	TTC CAC GTC TCC TGC TTG CTT TAA CAG AGA GAA GTT CGT GGC <u>TCC GGA GCC</u> CTG GGA GGA AGA GGC CAT CTG G
<i>HNF4A</i>	E2A_F	TAT GCT CTC TTG AAA TTG GCT GGA GAT GTT GAG AGC AAC CCT GGA CCT GTC AGC GTG AAC GCG CCC CT
<i>HNF4A</i>	Stop_R	AGA GGA TCC CCG GGT ACC GAG CTC GAA TTC CTA GAT AAC TTC CTG CTT GGT GAT GGT CG
<i>HNF4A</i>	P2A_F	TCT CTG TTA AAG CAA GCA GGA GAC GTG GAA GAA AAC CCC GGT CCT GTC AGC GTG AAC GCG CCC CT
<i>HNF4A</i>	T2A_R	CTC CTC CAC GTC ACC GCA TGT TAG AAG ACT TCC TCT GCC CTC <u>TCC GGA GCC</u> GAT AAC TTC CTG CTT GGT GAT GGT CG
<i>HNF4A</i>	Start_F	CAC TTT TGT CTT ATA CTT ACT AGT GCC ACC ATG GTC AGC GTG AAC GCG CCC
<i>HNF4A</i>	P2A_R	TTC CAC GTC TCC TGC TTG CTT TAA CAG AGA GAA GTT CGT GGC <u>TCC GGA GCC</u> GAT AAC TTC CTG CTT GGT GAT GGT CG
<i>FOXA3</i>	T2A_F	AGT CTT CTA ACA TGC GGT GAC GTG GAG GAG AAT CCC GGC CCT CTG GGC TCA GTG AAG ATG GAG GC
<i>FOXA3</i>	E2A_R	CTC AAC ATC TCC AGC CAA TTT CAA GAG AGC ATA ATT AGT ACA CTG <u>TCC GGA GCC</u> GGA TGC ATT AAG CAA AGA GCG GGA ATA G
<i>FOXA3</i>	P2A_F	TCT CTG TTA AAG CAA GCA GGA GAC GTG GAA GAA AAC CCC GGT CCT CTG GGC TCA GTG AAG ATG GAG GC
<i>FOXA3</i>	T2A_R	CTC CTC CAC GTC ACC GCA TGT TAG AAG ACT TCC TCT GCC CTC <u>TCC GGA GCC</u> GGA TGC ATT AAG CAA AGA GCG GGA ATA G
<i>FOXA3</i>	T2A_F	AGT CTT CTA ACA TGC GGT GAC GTG GAG GAG AAT CCC GGC CCT CTG GGC TCA GTG AAG ATG GAG GC
<i>FOXA3</i>	Stop_R	AGA GGA TCC CCG GGT ACC GAG CTC GAA TTC CTA GGA TGC ATT AAG CAA AGA GCG GGA ATA G
<i>HNF6</i>	P2A_F	TCT CTG TTA AAG CAA GCA GGA GAC GTG GAA GAA AAC CCC GGT CCT AAC GCG CAG CTG ACC ATG GAA GC
<i>HNF6</i>	T2A_R	CTC CTC CAC GTC ACC GCA TGT TAG AAG ACT TCC TCT GCC CTC <u>TCC GGA GCC</u> TGC TTT GGT ACA AGT GCT TGA TGA AGA AGA T
<i>HNF6</i>	T2A_F	AGT CTT CTA ACA TGC GGT GAC GTG GAG GAG AAT CCC GGC CCT AAC GCG CAG CTG ACC ATG GAA GC
<i>HNF6</i>	Stop_R	AGA GGA TCC CCG GGT ACC GAG CTC GAA TTC CTA TGC TTT GGT ACA AGT GCT TGA TGA AGA AGA T
<i>RORy</i>	E2A_F	TAT GCT CTC TTG AAA TTG GCT GGA GAT GTT GAG AGC AAC CCT GGA CCT GAC AGG GCC CCA CAG AGA CAG
<i>RORy</i>	Stop_R	AGA GGA TCC CCG GGT ACC GAG CTC GAA TTC CTA CTT GGA CAG CCC CAC AGG TGA C
<i>ESR1</i>	E2A_F	TAT GCT CTC TTG AAA TTG GCT GGA GAT GTT GAG AGC AAC CCT GGA CCT ACC ATG ACC CTC CAC ACC AAA GCA
<i>ESR1</i>	Stop_R	AGA GGA TCC CCG GGT ACC GAG CTC GAA TTC CTA GAC CGT GGC AGG GAA ACC CTC
<i>AR</i>	E2A_F	TAT GCT CTC TTG AAA TTG GCT GGA GAT GTT GAG AGC AAC CCT GGA CCT GAA GTG CAG TTA GGG CTG GGA AG
<i>AR</i>	Stop_R	AGA GGA TCC CCG GGT ACC GAG CTC GAA TTC CTA CTG GGT GTG GAA ATA GAT GGG CTT G

908

909

910

911

912 **Table 2.** Sequences of primers used for qPCR.

Gene	Forward	Reverse
<i>AFP</i>	TGCGGCCTCTCCAGAAACT	TAATGTCAGCCGCTCCCTCG
<i>ALB</i>	CCTTTGGCACAATGAAGTGGGTAACC	CAGCAGTCAGCCATTTACCATAG
<i>APOA1</i>	AGACAGCGGCAGAGACTATG	CCAGTTGTCAAGGAGCTTTAGG
<i>CYP2A6</i>	CAGCACTTCCCTGAATGAG	AGGTGACTGGGAGGACTTGAGGC
<i>CYP2C8</i>	CATTACTGACTTCCGTGCTACAT	CTCCTGCACAAATTCGTTTTCC
<i>CYP2C9</i>	GCCGGCATGGAGCTGTTTTAT	GCCAGGCCATCTGCTCTTCTT
<i>CYP3A4</i>	TGTGCCTGAGAACACCAGAG	GTGGTGGAAATAGTCCCGTG
<i>FASN</i>	GCAAGCTGAAGGACCTGTCT	AATCTGGGTTGATGCCTCCG
<i>FOXA3</i>	TGGGCTCAGTGAAGATGGAG	GGGGATAGGGAGAGCTTAGAG
<i>G6PC</i>	GTGTCCGTGATCGCAGACC	GACGAGGTTGAGCCAGTCTC
<i>HHEX</i>	GCCCTTTTACATCGAGGACA	AGGGCGAACATTGAGAGCTA
<i>HNFL1A</i>	TGGCCATGGACACGTACAG	GCTGCTTGAGGGTACTTCTG
<i>HNF4A</i>	CATGGCCAAGATTGACAACCT	TTCCCATATGTTCTGCATCAG
<i>HNF6</i>	GTGTTGCCTTATCCTTCCCAT	CGCTCCGCTTAGCAGCAT
<i>NANOG</i>	CATGAGTGTGGATCCAGCTTG	CCTGAATAAGCAGATCCATGG
<i>NR1H4</i>	ACTGAACTCACCCAGATCAA	TGGTTGCCATTTCCGTCAA
<i>PBGD</i>	GGAGCCATGTCTGGTAACGG	CCACGGAATCACTCTCATCT
<i>PCK1</i>	ACACAGTGCCCATCCCCAAA	GGTGCACCTTTCATGCACC
<i>POU5F1</i>	AGTGAGAGGCAACCTGGAGA	ACACTCGGACCACATCCTTC
<i>PPARα</i>	CCCTCCTCGGTGACTTATCC	CGGTCGCACTTGTCATACAC
<i>PPARγ</i>	GAGCCTGCATCTCCACCTTAT	AGAAACCCTTGCATCCTCACA
<i>RORγ</i>	CTACGGCAGCCCCAGTTT	GCTGGCATGTCTCCCTGTA
<i>RPLP0</i>	GGCGTCTCGTGAAGTGAC	GCCTTGCATCATGGTGTT
<i>SERPINA1</i>	CCACCGCCATCTTCTTCTGCCTGA	GAGCTTCAGGGGTGCTCCTCTG
<i>SOX17</i>	CGCACGGAATTTGAACAGTA	GGA TCAGGGACCTGTCACAC
<i>TBX3</i>	TGGAGCCCCGAAGAAGAGGTG	TTCGCCTTCCCGACTTGTA
<i>UGT1A1</i>	TGATCCCAGTGGATGGCAGC	CAACGAGGCGTCAGGTGCTA
<i>UGT1A6</i>	GGAGCCCTGTGATTGGAGAGT	GACCCCGGTCCTGAGAACC

913

914

915

916

917

918

919

920

921

922 **Table 3.** Lisf of primary antibodies.

Protein	Supplier	Catalog number	Host	Concentration
Albumin	Bethyl Laboratories	A80-229A	goat	1:100
Alpha-1 antitrypsin	Dako	A0012	rabbit	1:100
Alpha-Fetoprotein	Dako	A0008	rabbit	1:100
HNF4A	Abcam	ab92378	rabbit	1:100
HNF1A	Santa cruz	sc-135939	mouse	1:50
HNF6	Santa cruz	sc-13050	rabbit	1:100
FOXA3	Santa cruz	sc-166703	mouse	1:50
RORc	Abcam	ab221359	rabbit	1:100
ER α	Abcam	ab32063	rabbit	1:100
AR	Abcam	ab108341	rabbit	1:100

923

924

925

926

927

928

929

930

931

932

933

934

935

936

937

938

939

940

941 **Figure Legends**

942

943 **Figure 1.** Forward programming of hPSCs into hepatocytes with 4 and 3 liver-enriched
944 transcription factors (LETFs). (A) Schematic representation of the two sequentially targeted
945 loci. The human ROSA26 was targeted with a constitutively expressed reverse tetracycline
946 transactivator (rtTA). The AAVS1 locus was targeted with the 4 LETFs *HNF1A*, *HNF6*,
947 *FOXA3* and *HNF4A* downstream of a Tet-responsive element (TET). (B) mRNA induction
948 levels of the 4 factors in targeted hESCs (Targ) relative to untargeted (Untarg) hESCs,
949 stimulated with dox for 24h (n=3). Data is shown relative to the untargeted control. (C)
950 Immunofluorescence staining of the 4 LETFs in targeted and untargeted hESCs after 24h of
951 inducible overexpression (iOX) with dox confirming transgene induction. Nuclei were
952 counterstained with DAPI (blue). Scale bar, 200µm. (D) Schematic representation of the iOX
953 culture conditions for forward programming. Phase contrast images of hESCs targeted with
954 the 4 LETFs after 10 and 15 days of forward programming. (E) mRNA levels of hepatocyte
955 markers (*ALB*, *SERPINA1* and *AFP*) in hESCs targeted with the 4 LETFs after 10 and 15
956 days of forward programming. Untargeted hESCs treated with the same protocol as in (D)
957 were used as control (n=4). Statistical difference was calculated with unpaired t-test against
958 untargeted. (F) CYP3A4 activity levels normalised per cell number (millions) in untargeted
959 and targeted hESCs with the 4 LETFs after 15 days of forward programming (n=5) and
960 HLCs generated by direct differentiation (n=6). Statistical difference between targeted and
961 untargeted cells was calculated with unpaired t-test. (G,H,I) mRNA levels of hepatocyte
962 markers (*ALB*, *SERPINA1* and *AFP*) in hESCs targeted with the 4 LETFs and with
963 combinations of 3 LETFs (n=4). The factor removed from each construct is indicated.
964 Expression levels were determined after 10, 15, 20 and 25 days of forward programming.
965 Statistical differences were calculated with one-way ANOVA, corrected for multiple

966 comparisons compared to 4 LETFs. All mRNA levels were normalised to the average of 2
967 housekeeping genes (*PBGD* and *RPLP0*). (J) CYP3A4 activity levels normalised per cell
968 number (millions) in hESCs targeted with the 4 LETFs and combinations of 3 LETFs after
969 10, 15, 20 and 25 days of forward programming (n=3-5). Statistical differences were
970 calculated with one-way ANOVA, corrected for multiple comparisons compared to 4 LETFs.
971 In all plots, bars represent mean with SD, and individual datapoints are shown for all
972 biological replicates. Significant p-values are shown at each comparison and indicated as *p<
973 0.05, **p< 0.01, ***p< 0.001, ****p< 0.0001.

974 The following supplements are available for Figure 1:

975 **Figure supplement 1.** Validation of inducible overexpression (iOX).

976 **Figure supplement 2.** Characterisation of the phenotype of hPSCs forward programmed into
977 hepatocytes with 3 LETFs (*HNF1A*, *FOXA3* and *HNF6*).

978 **Source data 1.** Individual measurements and statistical tests related to Figure 1.

979

980 **Figure 1 – figure supplement 1.** Validation of inducible overexpression (iOX). (A)
981 Schematic representation of the combinations of 3 LETFs cloned into the AAVS1 safe
982 harbour. (B) Immunofluorescence staining of all 4 LETFs in hESCs targeted with the
983 constructs shown in (A) after 24h of iOX with dox confirming transgene induction. Nuclei
984 were counterstained with DAPI (blue). Scale bars, 200µm.

985

986 **Figure 1–figure supplement 2.** Characterisation of the phenotype of hPSCs forward
987 programmed into hepatocytes with 3 LETFs. (A) Phase contrast images and (B)
988 immunofluorescence staining of hepatocyte markers Albumin (yellow), A1AT (green) and
989 AFP (cyan) in hESCs forward programmed with either 4 or 3 LETFs for 20 days. Untargeted

990 hESCs treated with the same protocol for 20 days were used as control. Nuclei were
991 counterstained with DAPI (blue). Scale bar, 200µm.

992

993 **Figure 2.** HLCs and PHHs display transcriptomic differences associated with their state of
994 maturation. (A) Immunofluorescence staining of Albumin (yellow) and HNF4A (red) in
995 HLCs differentiated for 30 days. Nuclei were counterstained with DAPI (blue). Scale bar,
996 100µm. (B) CYP3A4 activity levels normalised per cell number (millions) in HLCs
997 differentiated for 30 days (n=6) and PHHs (n=4). Bars represent mean with SD, and
998 individual datapoints represent the different biological replicates. Statistical difference was
999 calculated with unpaired t-test. (C) PCA of undifferentiated hiPSCs, HLCs derived from
1000 hESC (hESC_HLCs) and hiPSC (hiPSC_HLCs), freshly harvested PHHs (fPHHs) or plated
1001 PHHs (pPHHs). (D) Heatmap showing the proportion of genes differentially expressed in
1002 each cell type (cluster 1 - PHHs, cluster 2 - HLCs, cluster 4 - hiPSCs) as well as in Heps
1003 (HLCs and PHHs) against undifferentiated hiPSCs (cluster 3). (E, F) Dotplot showing the top
1004 15 hits on gene ontology enrichment analysis on genes associated to cluster 1 and cluster 3 as
1005 shown in (D). The size of each dot represents number of genes associated to each term and
1006 the colours represents the adjusted p-value. (G) Heatmap showing the differential gene
1007 expression of transcription factors between PHHs (fresh or plated) and HLCs (hESC and
1008 hiPSC derived). (H) Reactome pathway enrichment analysis on transcription factors
1009 identified in (G). Differential gene expression was calculated with $\log_2(\text{fold change})$ higher
1010 than 2 and adjusted p-value <0.05 . Hierarchical clustering on samples was generated by
1011 Euclidean distance.

1012 The following supplements are available for Figure 2:

1013 **Figure supplement 1.** Characterisation of transcriptional differences between HLCs and
1014 PHHs.

1015 **Source data 1.** Individual measurements and statistical tests related to Figure 2 and
1016 corresponding supplements.

1017 **Source data 2.** List of genes differentially expressed in the 4 clusters in Figure 2D.

1018

1019 **Figure 2-figure supplement 1.** Characterisation of transcriptional differences between HLCs
1020 and PHHs. (A) mRNA levels measured by qPCR throughout 30 days of hiPSC differentiation
1021 into HLCs. Representative markers of each stage of differentiation are shown: pluripotency
1022 (*NANOG*, *POU5F1*), endoderm (*SOX17*), foregut (*HHEX*), hepatoblast (*TBX3*), foetal (*AFP*)
1023 and mature (*ALB*) hepatocytes. (B) mRNA levels of the 4 LETFs tested in forward
1024 programming quantified throughout 30 days of hiPSC direct differentiation into HLCs. (C)
1025 Comparison of the mRNA levels of the 4 LETFs in differentiated HLCs in (B) with PHHs.
1026 (D) mRNA levels of hepatocyte markers *ALB*, *SERPINA1* and *AFP* in undifferentiated
1027 hiPSCs, 30-day differentiated HLCs and PHHs. (E) mRNA levels of hepatocyte markers
1028 *CYP3A4*, *CYP2A6* and *CYP2C9* in undifferentiated hiPSCs, HLCs and PHHs. All mRNA
1029 levels were normalised to the average of 2 housekeeping genes (*PBGD* and *RPLP0*). Bars
1030 represent mean with SD, and individual datapoints are shown for n=4 biological replicates.
1031 Statistical difference was calculated with one-way ANOVA, corrected for multiple
1032 comparisons compared to PHHs. P-values are indicated as *p< 0.05, **p< 0.01, ***p< 0.001,
1033 ****p< 0.0001. (F,G) Dotplot showing the top 15 hits on gene ontology enrichment analysis
1034 on genes associated to cluster 2 and cluster 4 as shown in Figure 2D. The size of each dot
1035 represents number of genes associated to each term and the colours represents the adjusted p-
1036 value.

1037

1038 **Figure 3.** Epigenetic status of regulatory regions differs between states of maturation in
1039 HLCs and PHHs. (A) PCA of the global enrichment profile of H3K27ac, H3K4me1 and

1040 H3K27me3 across 2 replicates of undifferentiated hiPSCs, hESC and hiPSC-derived HLCs,
1041 and PHHs. Average scores were computed for genomic regions of 1000bp for the entire
1042 genome. (B) Average density plots and heatmaps showing enrichment levels for H3K27ac,
1043 H3K4me1 and H3K27me3 within a 10Kb window centred at H3K27ac PHH-unique (blue) or
1044 HLC-unique (green) regions. Scales are adjusted to maximum peak intensity for each dataset.
1045 (C) Enrichment profiles of H3K27ac, H3K4me1 and H3K27me3 across the *UGT1A* locus.
1046 Profiles are shown for one replicate of undifferentiated hiPSCs, hESC and hiPSC-derived
1047 HLCs, and PHHs. Red bars represent PHH-unique H3K27ac peaks. (D) Nuclear receptor
1048 motifs identified as overrepresented binding sites at H3K27ac PHH-unique regions.

1049 The following supplements are available for Figure 3:

1050 **Figure supplement 1.** Comparison of the epigenetic profile of HLCs and PHHs.

1051 **Source data 1.** Peak annotation results for PHH-unique H3K27ac regions

1052 **Source data 2.** Peak annotation results for HLC-unique H3K27ac regions

1053 **Source data 3.** Motif enrichment results for PHH-unique H3K27ac regions

1054

1055 **Figure 3-figure supplement 1.** Comparison of the epigenetic profile of HLCs and PHHs.

1056 (A) Distance to TSS of H3K27ac peaks identified in the PHH and HLC datasets. (B)

1057 Enrichment profiles of H3K27ac, H3K4me1 and H3K27me3 across the *CYP3A4* locus.

1058 Profiles are shown for one replicate of undifferentiated hiPSCs, hESC and hiPSC-derived

1059 HLCs, and PHHs. Red bars represent PHH-unique H3K27ac peaks. (C) Bar plot showing the

1060 top 15 hits on gene ontology enrichment analysis on genes annotated to PHH or HLC-unique

1061 H3K27ac positive regions. The colour gradient represents the adjusted p-value. (D) PCA of

1062 the expression profiles in mouse livers harvested at E12.5, E16.5, P0 and adult stages (8

1063 weeks and 10 weeks). Two biological replicates of each timepoint are shown. (E) Heatmap

1064 showing the relative expression of genes annotated as nuclear receptors across different

1065 stages of liver development, ordered left to right. Hierarchical clustering on gene expression
1066 levels was generated by Euclidean distance. Top clusters represent genes with highest
1067 expression changes between foetal and adult stages. (F) Normalised counts for 3 nuclear
1068 receptors (*Rory*, *Esr1* and *Ar*) across different stages of liver development, showing
1069 expression increasing in the adult stage.

1070

1071 **Figure 4.** Forward programming of hESCs into hepatocytes with nuclear receptors. (A)
1072 Phase contrast images and (B) immunofluorescence staining for Albumin (yellow) and (C)
1073 A1AT (green) in hESCs forward programmed for 20 days with 3TFs alone or in combination
1074 with the nuclear receptors RORc, ER α and AR. Nuclei were counterstained with DAPI
1075 (blue). Scale bars, 200 μ m. (D) mRNA levels of hepatocyte markers (*ALB*, *SERPINA1* and
1076 *AFP*) in FoP-Heps generated with 3TFs alone or in combination with nuclear receptors for 20
1077 and 30 days (n=4). Expression data was normalised to the average of 2 housekeeping genes
1078 (*PBGD* and *RPLP0*). (E) Protein secretion levels of Albumin, A1AT and AFP in hESC
1079 derived FoP-Heps generated with 3TFs alone or in combination with nuclear receptors for 20
1080 days (n=4). Data was normalised per total cell number (millions). (F) CYP3A4 activity levels
1081 normalised per cell number (millions) in FoP-Heps targeted with 3TFs with or without
1082 nuclear receptors, after 20 and 30 days of forward programming (n=3-6). Statistical
1083 differences were calculated with one-way ANOVA, corrected for multiple comparisons
1084 compared to 3TFs (day 20). (G) CYP3A4 fold induction levels in FoP-Heps treated with
1085 100nM of the ligands as indicated from day 2. Data is normalised to untreated control at day
1086 20 of forward programming (n=3). Statistical differences were calculated with paired t-test.
1087 In all plots, bars represent mean with SD, and individual datapoints are shown for all
1088 biological replicates. Significant p-values are shown at each comparison and indicated as *p<
1089 0.05, **p< 0.01, ***p< 0.001, ****p< 0.0001.

1090 The following supplements are available for Figure 4:

1091 **Figure supplement 1.** Validation of iOX of combinations of 3TFs and nuclear receptors.

1092 **Figure supplement 2.** Forward programming of hiPSCs into hepatocytes with 4TFs.

1093 **Source data 1.** Individual measurements and statistical tests related to Figure 4 and
1094 supplements.

1095

1096

1097 **Figure 4-figure supplement 1.** Validation of iOX of combinations of 3TFs and nuclear
1098 receptors . (A) Schematic representation of the combinations of factors cloned into the
1099 AAVS1 locus. (B) Immunofluorescence staining of the 3 TFs and nuclear receptors in hESCs
1100 targeted with the constructs shown in (A) after 24h of iOX with dox confirming transgene
1101 induction. (C) Immunofluorescence staining of nuclear receptors in hESCs targeted with
1102 3TFs alone, as negative control. Scale bars, 200µm. (D) Zoomed images of
1103 immunofluorescence staining of nuclear receptors showing nuclear localisation. Scale bars,
1104 50µm. Nuclei were counterstained with DAPI (blue). (E) Immunofluorescence staining for
1105 AFP (cyan) in hESCs forward programmed for 20 days with 3TFs alone or in combination
1106 with the nuclear receptors RORc, ER α and AR. Nuclei were counterstained with DAPI
1107 (blue). Scale bars, 200µm.

1108

1109 **Figure 4-supplement 2.** Forward programming of hiPSCs into hepatocytes with 4TFs. (A)
1110 Immunofluorescence staining of the 3TFs in hiPSCs targeted with 3TFs alone or with RORc
1111 after 24h of iOX with dox confirming transgene induction. Scale bars, 200µm. (B) Phase
1112 contrast images and (C) immunofluorescence staining for Albumin (yellow), (D) A1AT
1113 (green) and (E) AFP (cyan) in hiPSCs forward programmed for 20 days with 3TFs alone or
1114 with RORc. Nuclei were counterstained with DAPI (blue). Scale bars, 200µm. (F) mRNA

1115 levels of hepatocyte markers (*ALB*, *SERPINA1* and *AFP*) in hiPSC derived FoP-Heps
1116 generated with 3TFs alone or with RORc for 20 and 30 days (n=4). Statistical differences
1117 were calculated with unpaired t-test. All expression data was normalised to the average of 2
1118 housekeeping genes (*PBGD* and *RPLP0*). (G) Protein secretion levels of Albumin, A1AT and
1119 AFP in hiPSC derived FoP-Heps generated with 3TFs alone or with RORc for 20 days (n=4).
1120 Data was normalised per total cell number (millions). (H) CYP3A4 activity levels normalised
1121 per cell number (millions) in hiPSC FoP-Heps targeted with 3TFs with or without RORc
1122 after 20 days of forward programming (n=6). Statistical differences were calculated with one-
1123 way ANOVA, corrected for multiple comparisons compared to 3TFs (day 20). In all plots,
1124 bars represent mean with SD, and individual datapoints are shown for all biological
1125 replicates. Significant p-values are shown at each comparison and indicated as *p< 0.05, **p<
1126 0.01, ***p< 0.001, ****p< 0.0001.

1127

1128 **Figure 5.** 4TF FoP-Heps are transcriptionally equivalent to HLCs. (A) CYP3A4 activity
1129 levels in eFoP-Heps at day 20 (n=6) and day 30 (n=6), iFoP-Heps at day 22 (n=6) and day 30
1130 (n=3), against direct differentiation HLCs (n=6) and PHHs (n=4). Statistical differences were
1131 tested with one-way ANOVA, corrected for multiple comparisons, between eFoP-Heps group
1132 and HLCs. (Statistical test of HLC vs PHHs can be found in Figure 2B) (B) mRNA levels of
1133 phase I (*CYP3A4*, *CYP2A6* and *CYP2C8*) and phase II (*UGT1A6*) biotransformation enzymes
1134 in 4TF FoP-Heps, HLCs and PHHs (n=4). (C) mRNA level of *ALB*, gluconeogenesis (*G6PC*
1135 and *PCK1*), and lipid (*PPAR γ*) metabolism in FoP-Heps, HLCs and PHHs (n=4). Statistical
1136 differences were calculated with one-way ANOVA, corrected for multiple comparisons, and
1137 all samples compared to HLCs. P-values are indicated as *p< 0.05, **p< 0.01, ***p< 0.001,
1138 ****p< 0.0001. (D) PCA of undifferentiated hiPSCs, HLCs derived from hESC
1139 (hESC_HLCs) and hiPSC (hiPSC_HLCs), freshly harvested PHHs (fPHHs) or plated PHHs

1140 (pPHHs), foetal livers (FL) and 4TF hESC-derived FoP-Heps (eFoP_Heps). (E) Dotplot
1141 showing the top 15 hits on gene ontology enrichment analysis on genes associated to genes
1142 differentially expressed between eFoP-Heps and undifferentiated hiPSCs. The size of each
1143 dot represents number of genes associated to each term and the colours represents the
1144 adjusted p-values. (F) Heatmap showing expression of genes associated with adult hepatocyte
1145 functions found to be expressed in hiPSC-derived HLCs (hiPSC_HLCs) and 4TF hESC-
1146 derived FoP-Heps (eFoP_Heps), as compared to undifferentiated hiPSCs. Two clusters were
1147 separated as genes expressed (bottom) and not expressed (top) in foetal liver samples.
1148 (Foetal_Liver).

1149 The following supplements are available for Figure 5:

1150 **Figure supplement 1.** Characterisation of 4TF FoP-Heps.

1151 **Figure supplement 2.** Characterisation of the transcriptome of 4TF FoP-Heps.

1152 **Source data 1.** Individual measurements and statistical tests related to Figure 5 and
1153 corresponding supplements.

1154

1155 **Figure 5-figure supplement 1.** Characterisation of 4TF FoP-Heps. (A) mRNA levels of
1156 phase II (*UGT1A1*) biotransformation enzymes, lipid (*APOA1*, *FASN*, *PPAR α*) and bile acid
1157 metabolism (*NRIH4*), and (B) 4TFs (*HNF1A*, *FOXA3*, *HNF6* *ROR γ*) in hESC (eFoP) and
1158 hiPSC (iFoP) derived FoP-Heps targeted with the 4TFs and forward programmed for 20 days
1159 (n=4), HLCs and PHHs (n=4). Statistical differences were calculated with one-way ANOVA,
1160 corrected for multiple comparisons, compared to HLCs. P-values are indicated as *p < 0.05,
1161 **p < 0.01, ***p < 0.001, ****p < 0.0001.

1162

1163 **Figure 5-supplement 2.** Characterisation of the transcriptome of 4TF eFoP-Heps. Dotplot
1164 showing the top 15 hits on gene ontology enrichment analysis on genes differentially

1165 expressed between eFoP and foetal liver (A, B), adult PHHs (C, D), hESC-derived HLCs (E,
1166 F), and hiPSC-derived HLCs (G, H). Differential gene expression was calculated with
1167 $\log_2(\text{fold change})$ higher than 2 and adjusted p-value <0.05 .

1168

1169 **Figure 6.** RORc promotes functionality of 4TF FoP-Heps. (A) Immunofluorescence staining
1170 for LDL in FoP-Heps at day 20 of forward programming. Scale bars, 200 μm . Nuclei were
1171 counterstained with DAPI (blue). (B) Comparison of mRNA levels of *SERPINA1*, *ALB*, *AFP*,
1172 *UGT1A6*, *G6PC* and *APOA1* in FoP-Heps cultured in 2D and 3D for up to 20 or 30 days of
1173 forward programming (n=4). Statistical difference between 2D and 3D were calculated with
1174 unpaired t-test. All expression data was normalised to the average of 2 housekeeping genes
1175 (*PBGD* and *RPLP0*). In all plots, bars represent mean with SD, and individual datapoints are
1176 shown for all biological replicates. P-values are indicated as *p < 0.05, **p < 0.01, ***p <
1177 0.001, ****p < 0.0001. (C) BODIPY staining of FoP-Heps cultured in 3D from day 20 of
1178 forward programming and treated with fatty acids (oleic acid [OA], palmitic acid [PA] or
1179 BSA [Ctr]) as indicated for 7 days. Scale bars, 200 μm . Nuclei were counterstained with
1180 DAPI (blue). (D) Cell viability in FoP-Heps treated with the fatty acids as indicated,
1181 normalised against FoP-Heps treated with BSA as control (n=4). (E) Cell viability in FoP-
1182 Heps treated with 25mM of acetaminophen (APAP) for 48h in 3D cultures, normalised
1183 against untreated FoP-Heps (n=4). Significant differences were determined with paired t-test.
1184 In all plots, bars represent mean with SD, and individual datapoints are shown for all
1185 biological replicates. P-values are indicated as *p < 0.05, **p < 0.01, ***p < 0.001, ****p <
1186 0.0001.

1187

1188

Figure 1

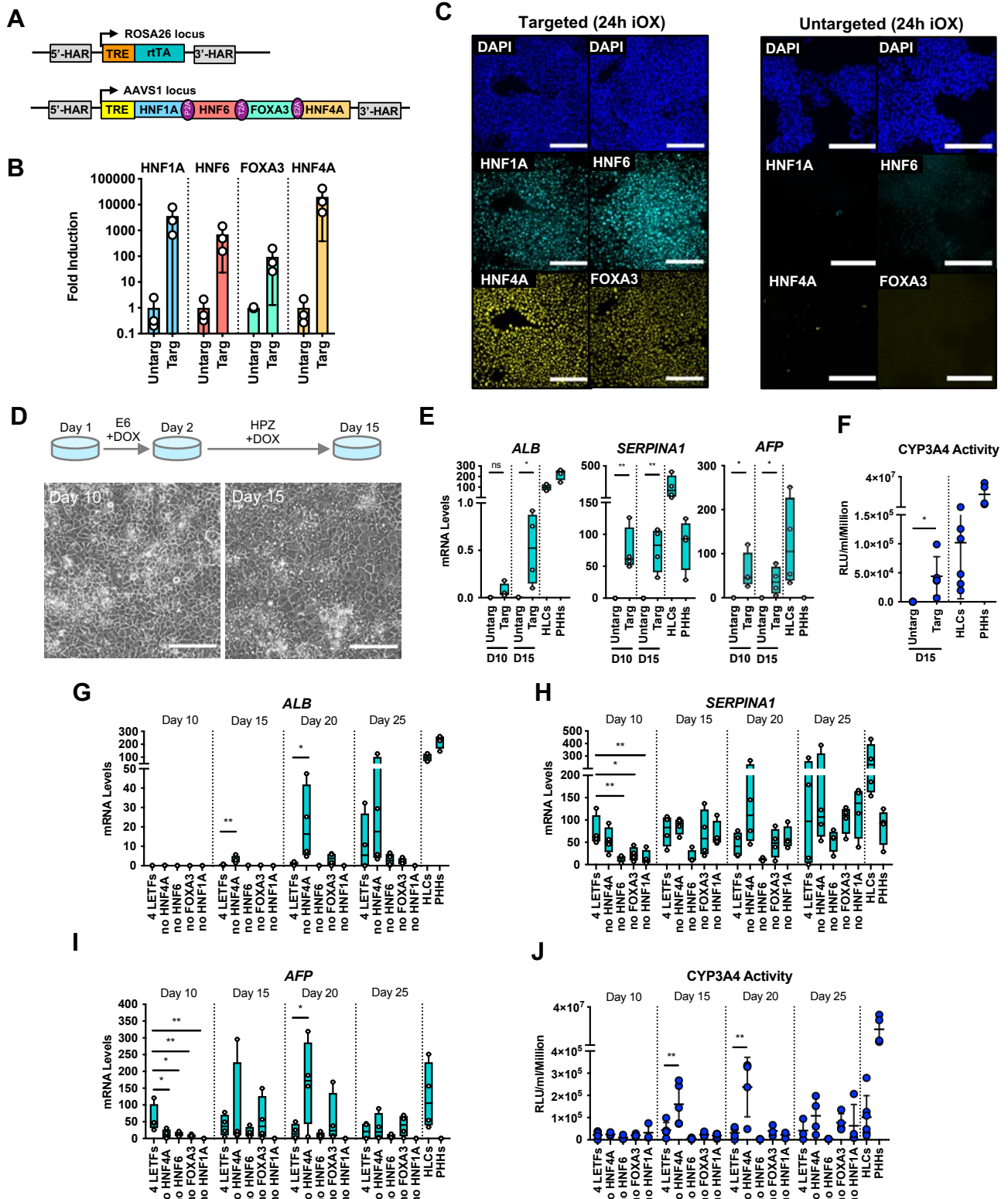


Figure 1 – figure supplement 1

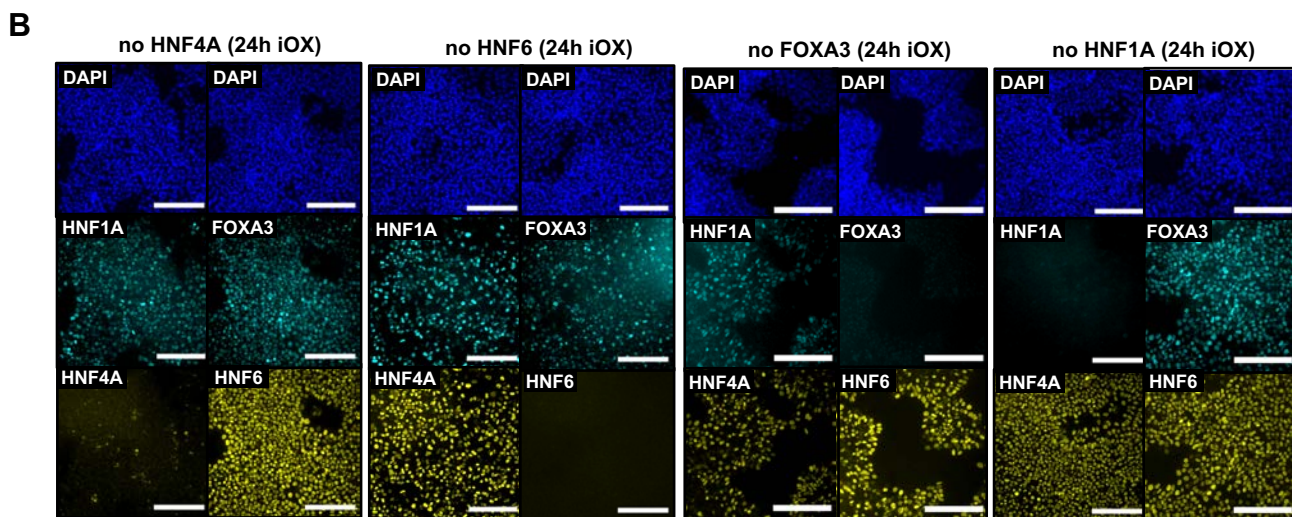
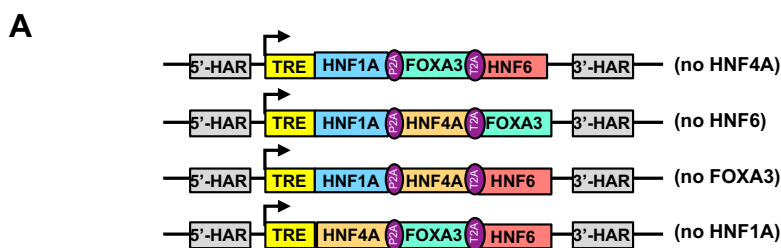


Figure 1 – figure supplement 2

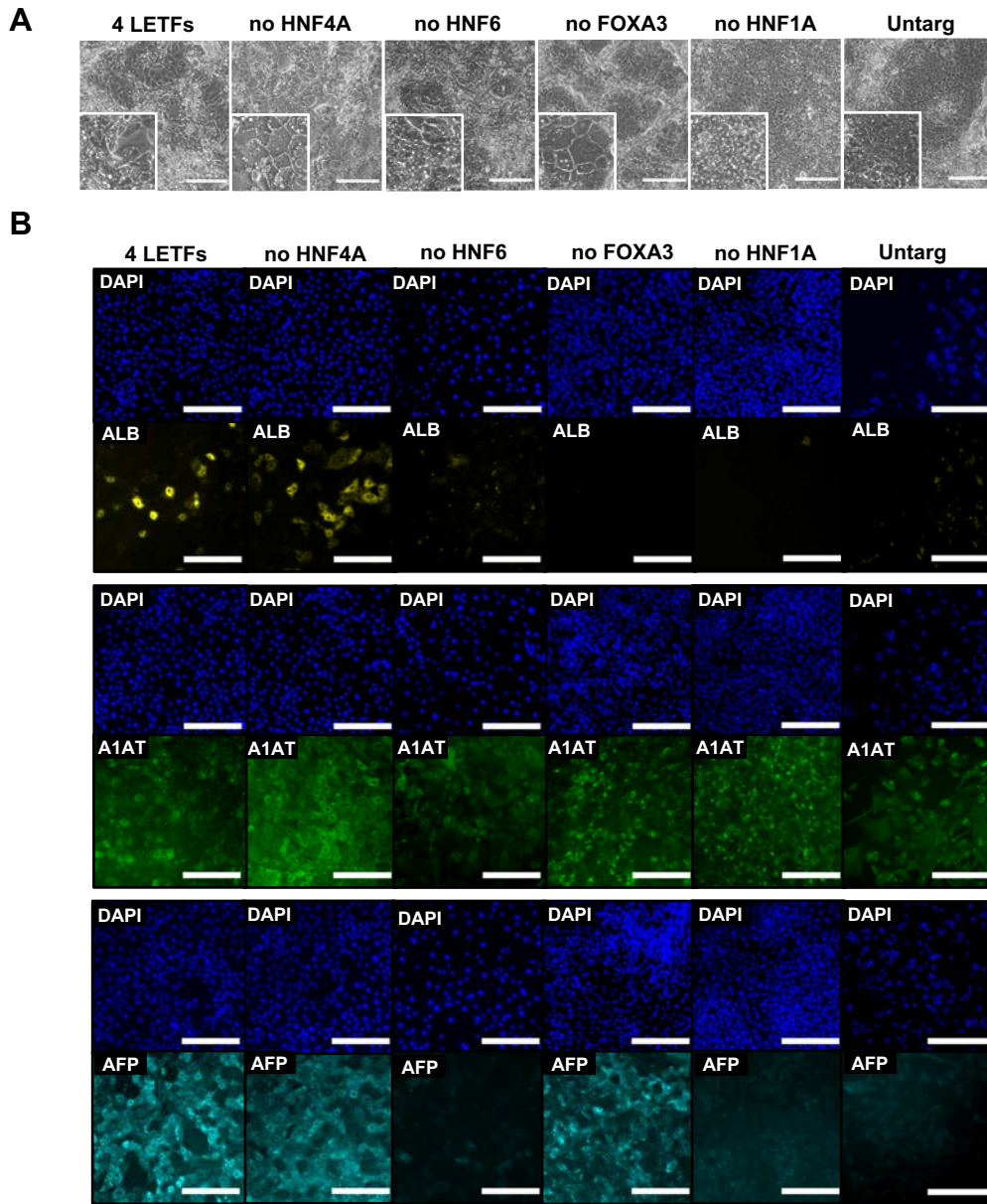


Figure 2

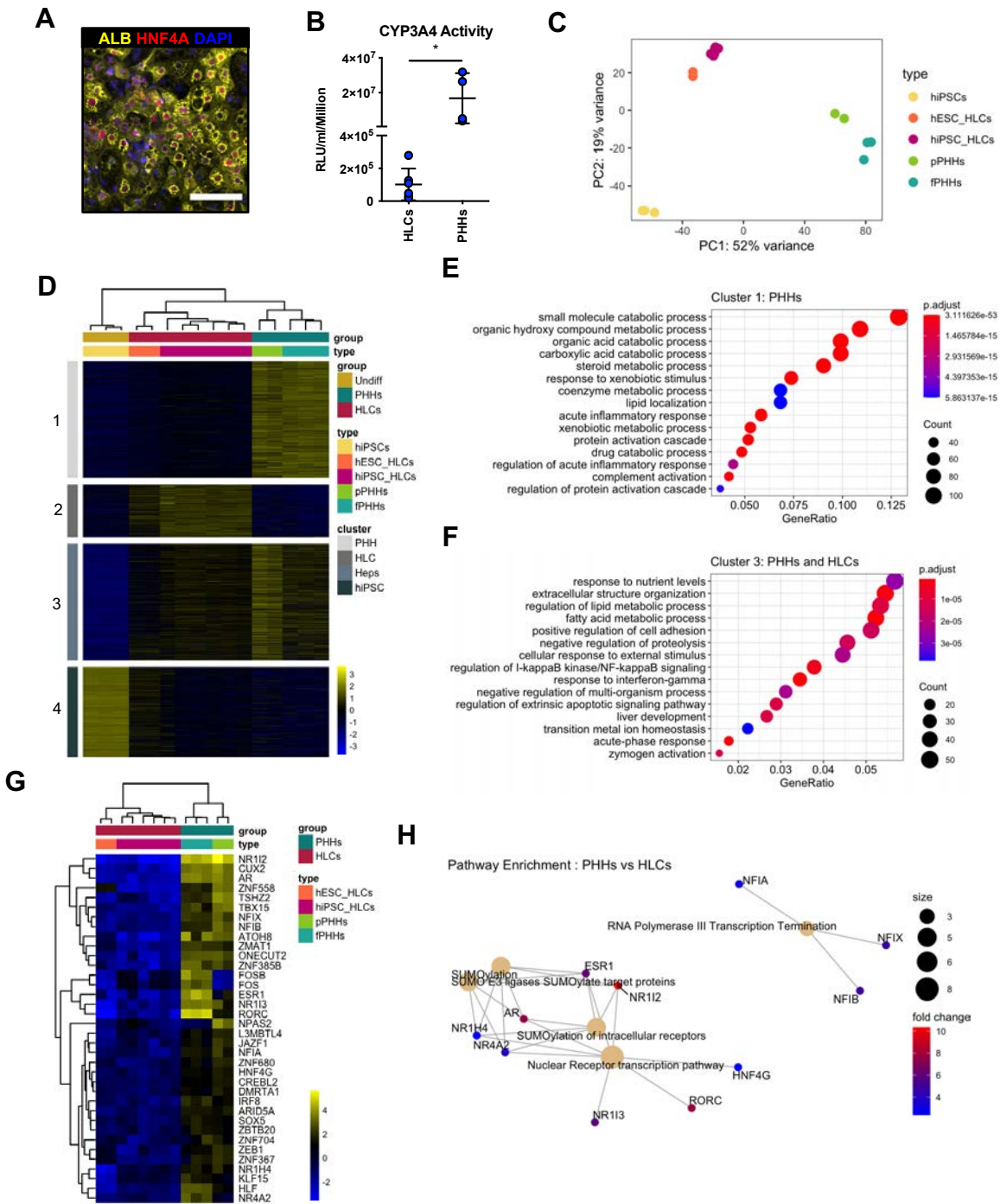


Figure 2 – figure supplement 1

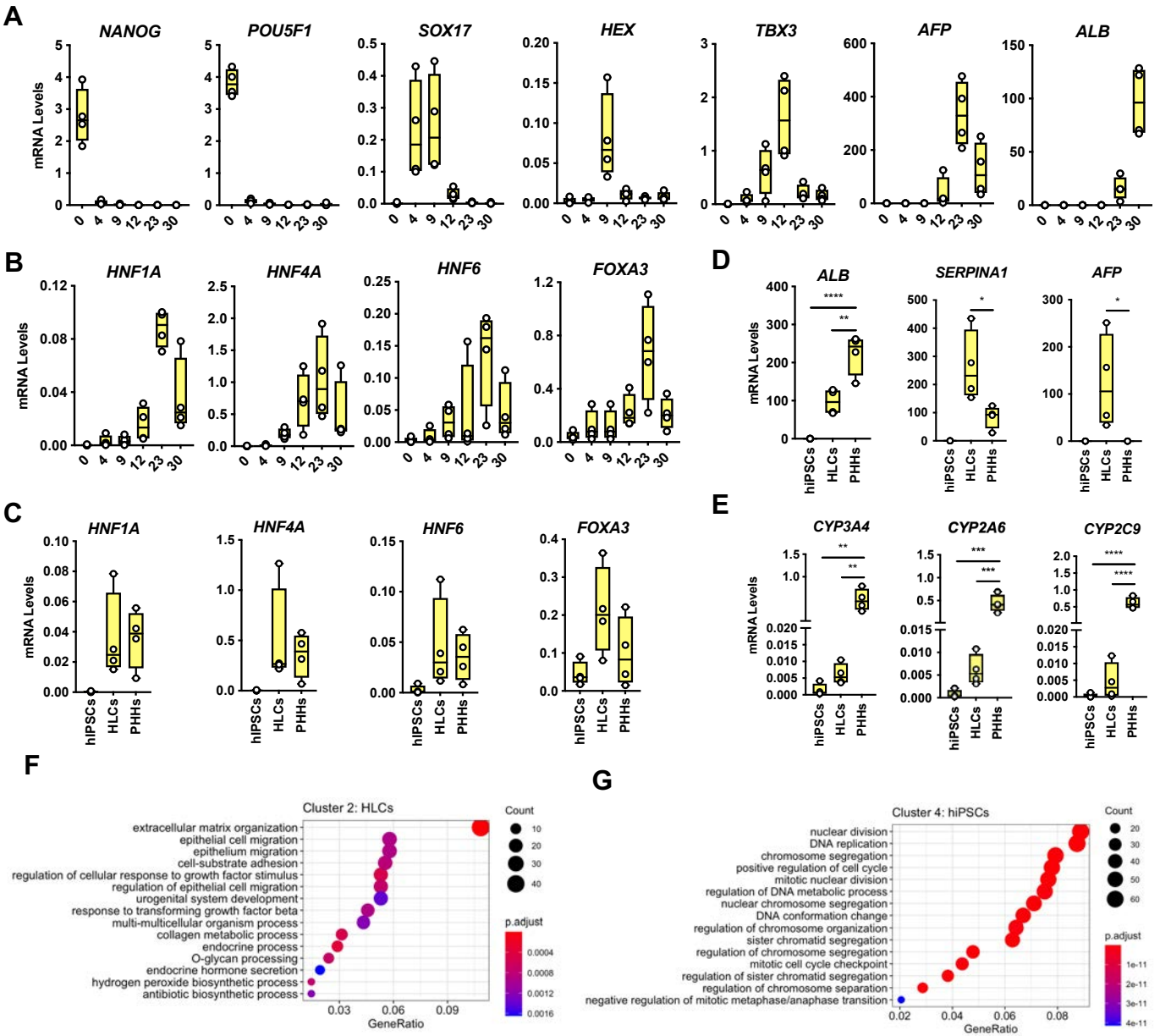
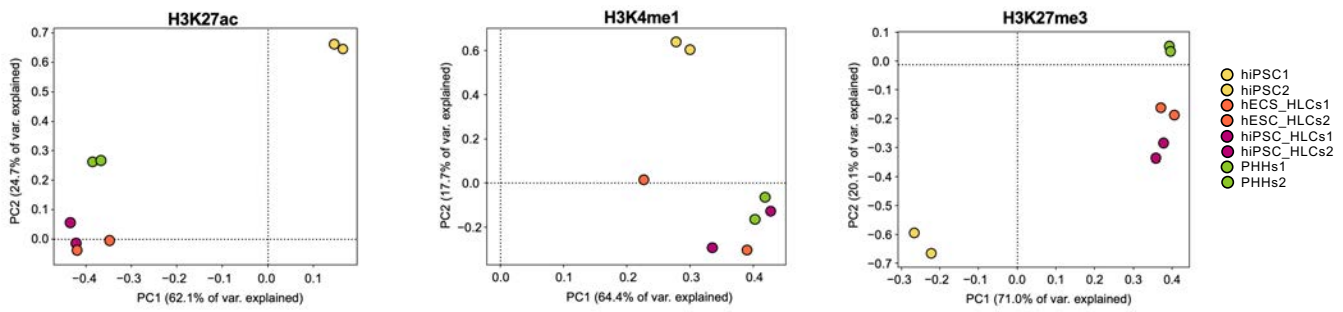
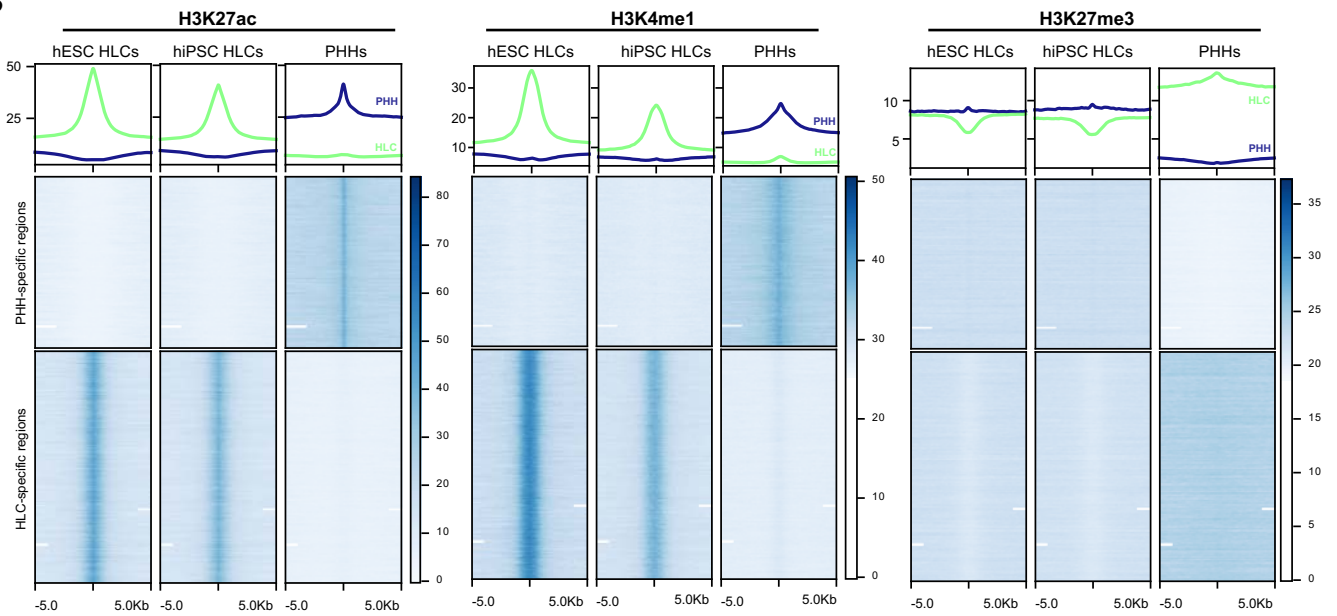


Figure 3

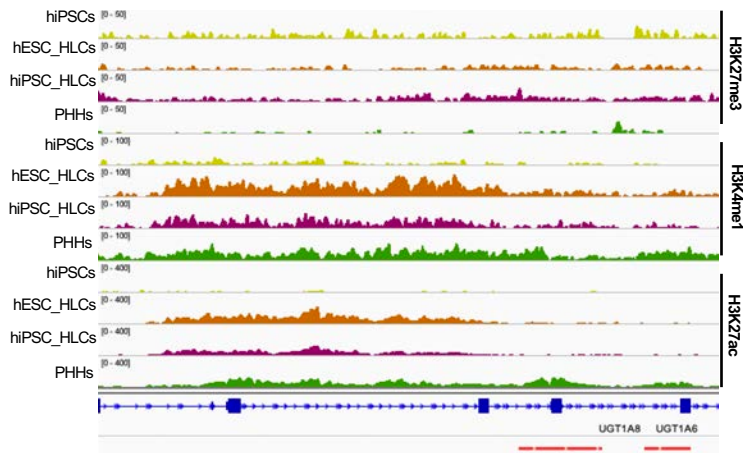
A



B



C



D

Motif	Name	P	# Peaks
	AR-halfsite	1-15	61111
	ARE	1-5	462
	RORc	1-4	205
	ERE	1-3	407

Figure 3 – figure supplement 1

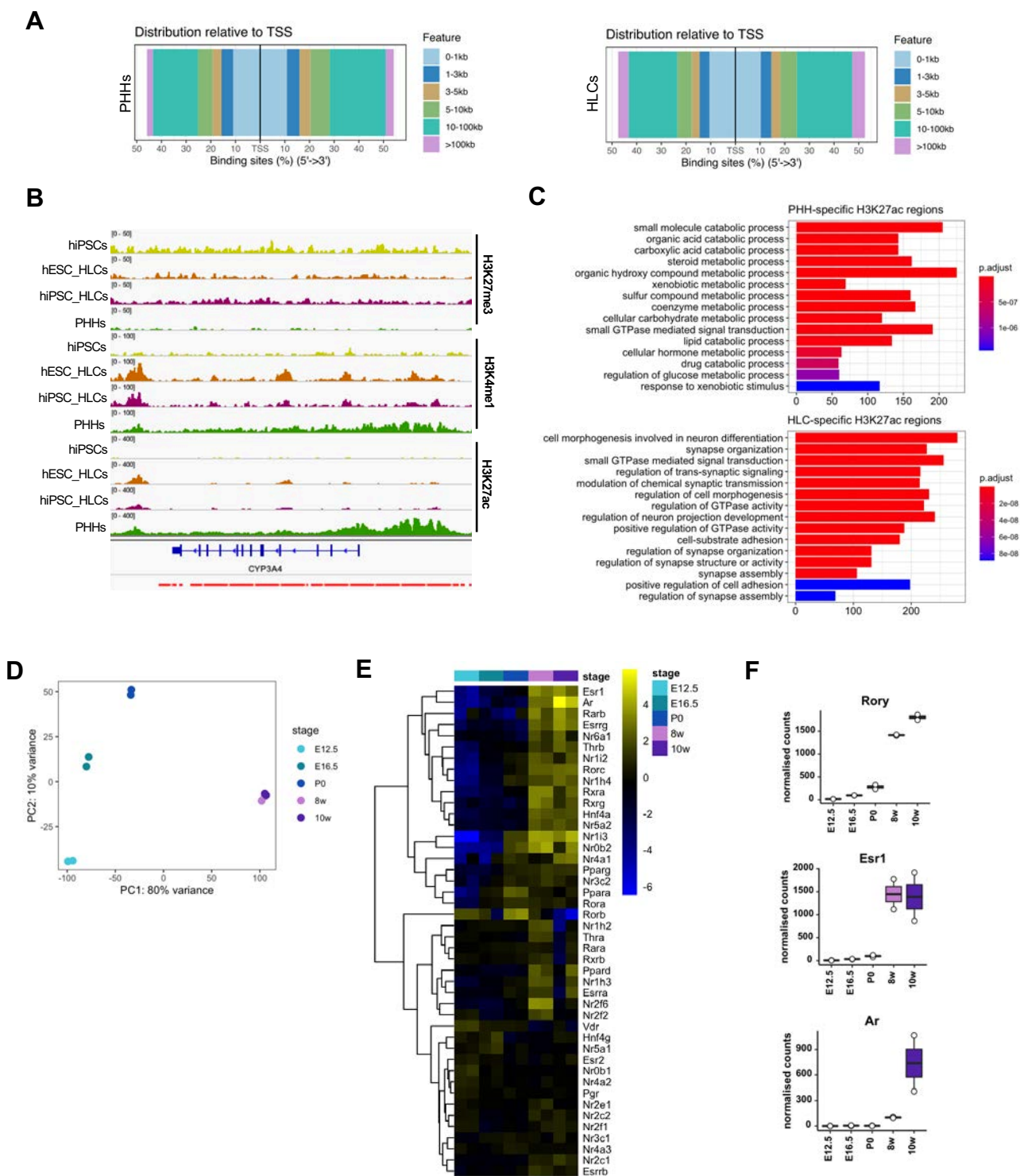


Figure 4

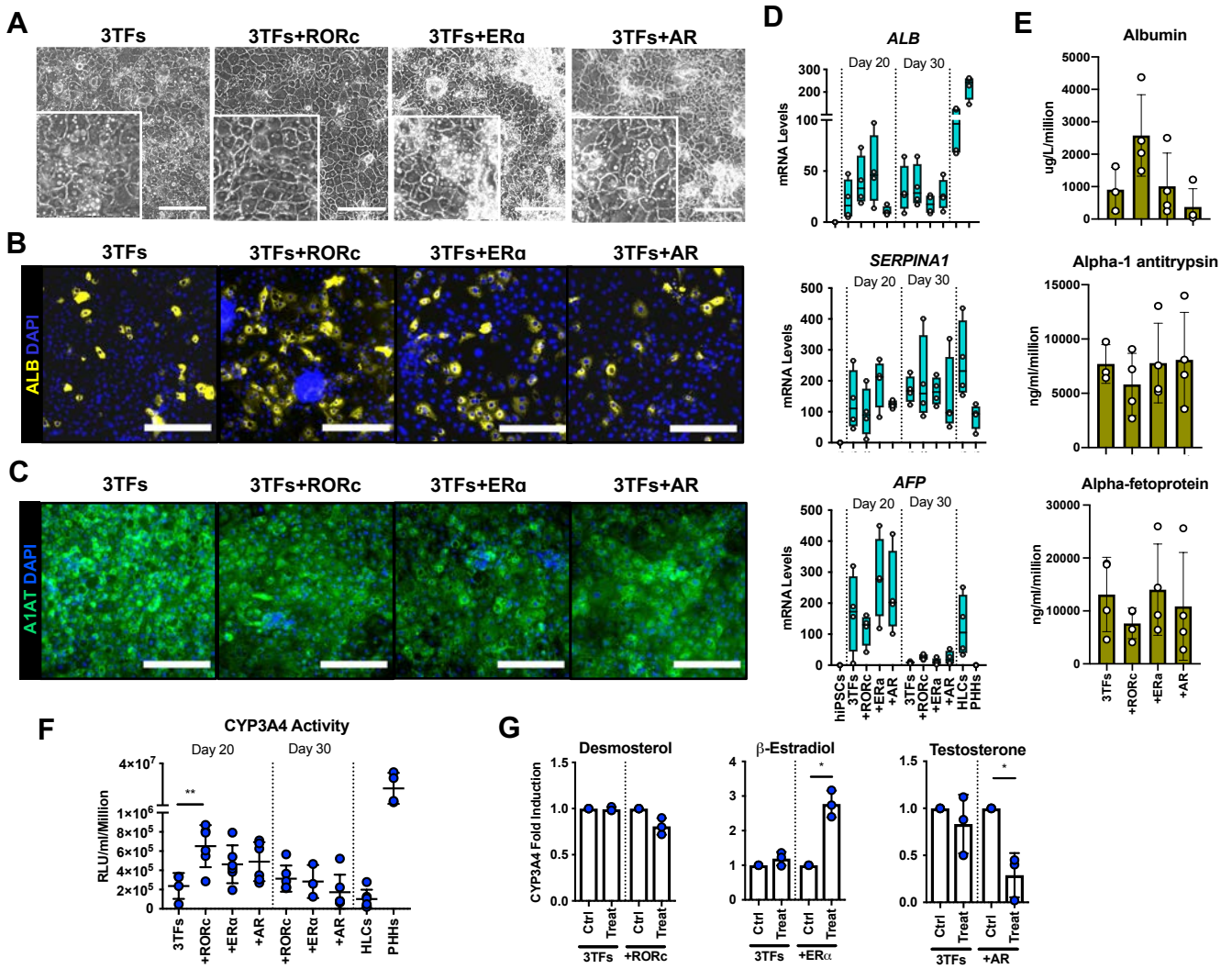


Figure 4 – figure supplement 1

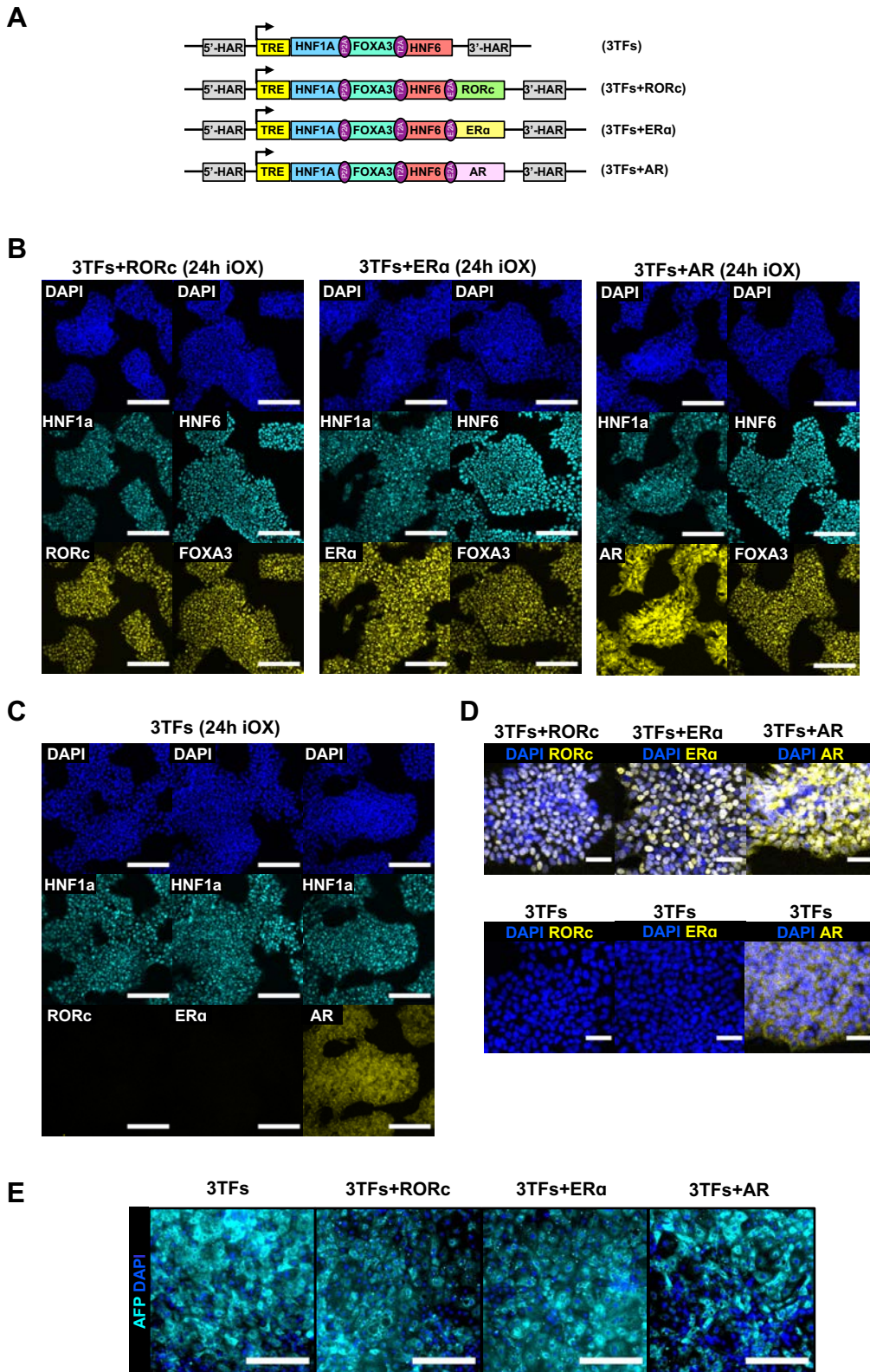


Figure 4 – figure supplement 2

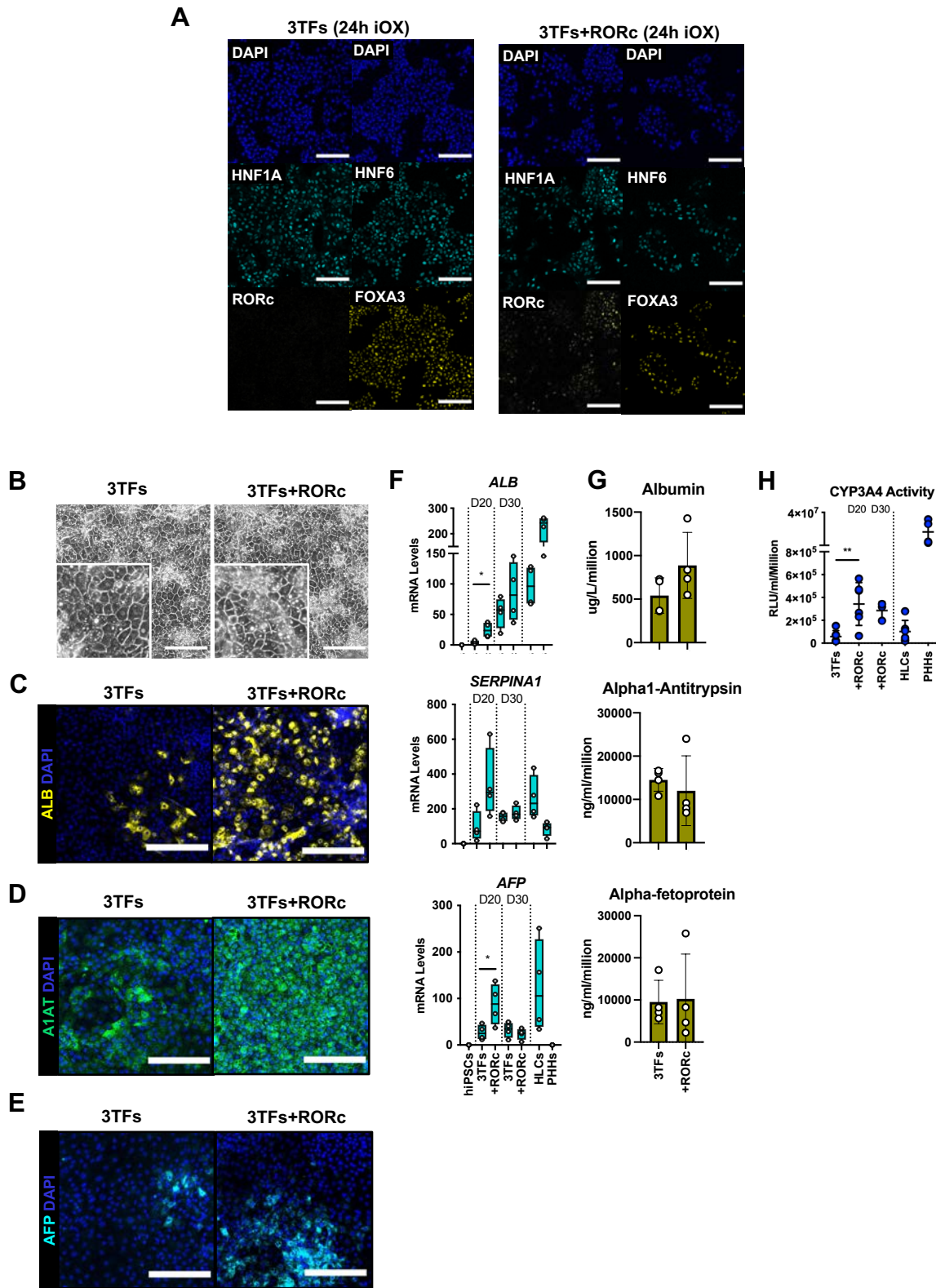


Figure 5

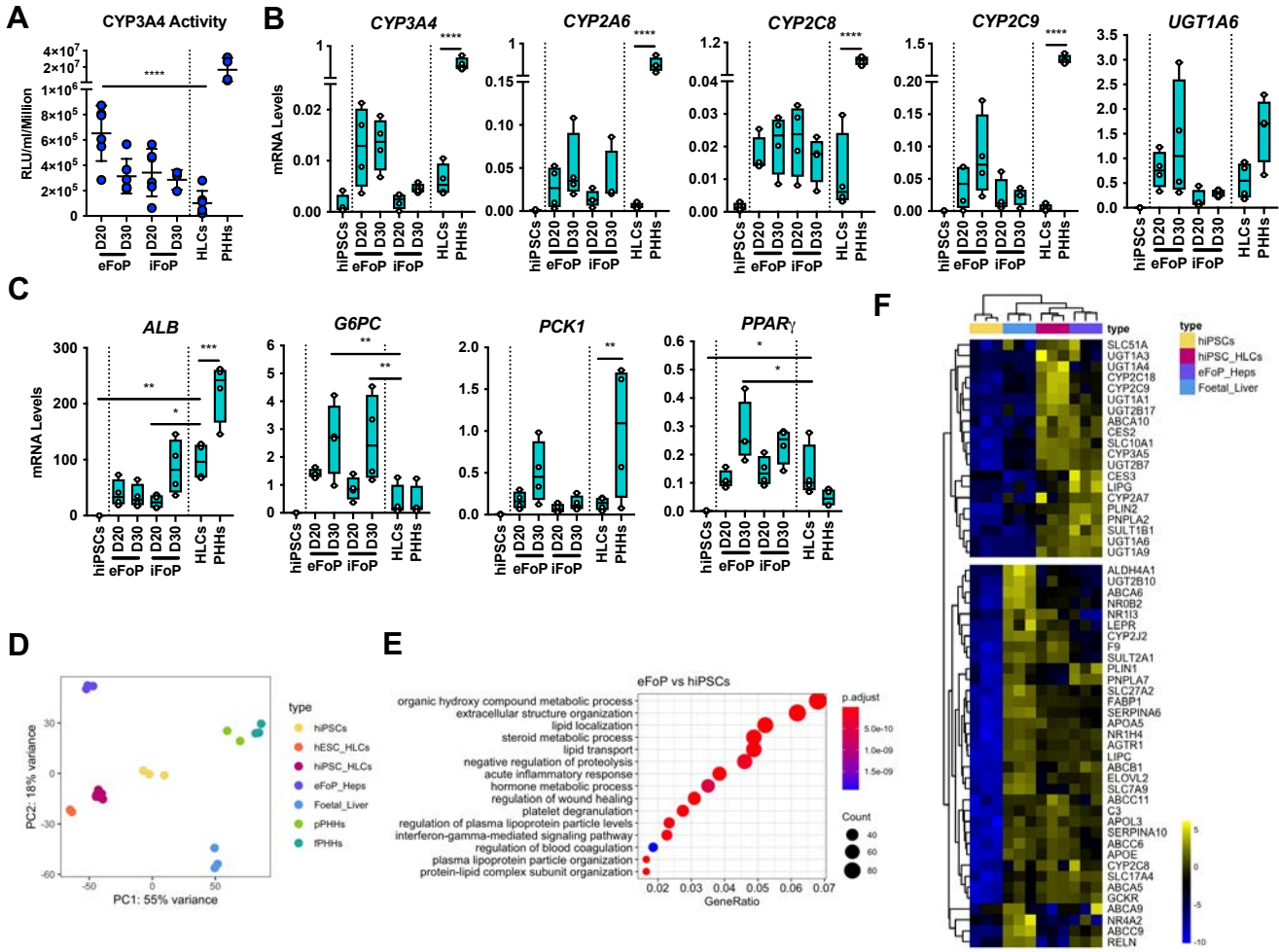
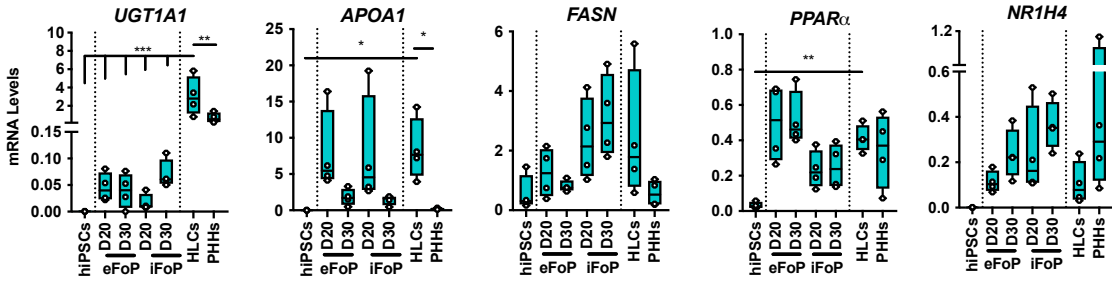


Figure 5 – figure supplement 1

A



B

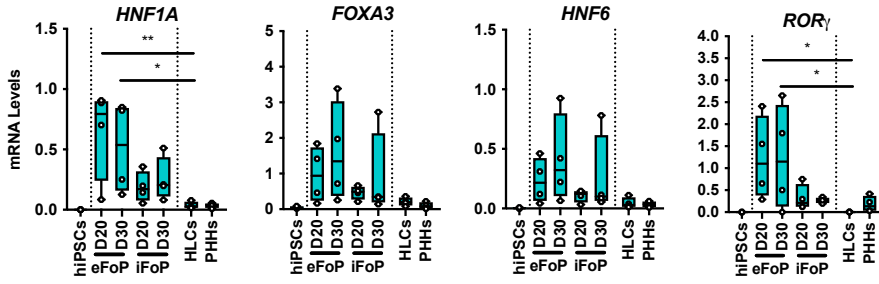


Figure 5 – figure supplement 2

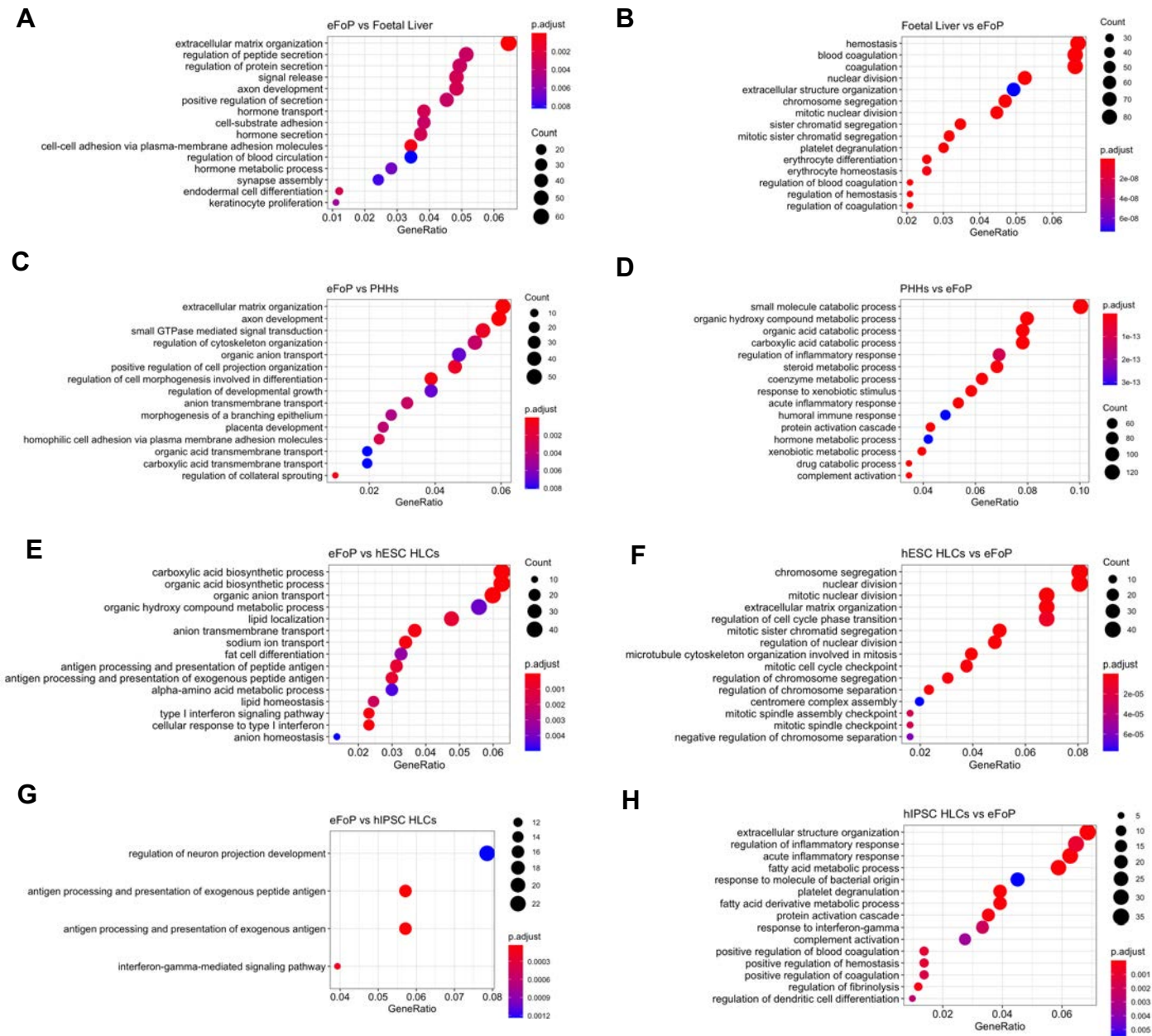


Figure 6

