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## **An Immune Cell Atlas Reveals Dynamic COVID-19 Specific Neutrophil Programming Amendable to Dexamethasone Therapy — [Source link](#)**

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1 **An Immune Cell Atlas Reveals Dynamic COVID-19 Specific Neutrophil Programming Amenable to**  
2 **Dexamethasone Therapy**

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21

## 22 **Summary**

23 SARS-CoV-2 is a novel coronavirus that causes acute respiratory distress syndrome (ARDS), death and  
24 long-term sequelae. Innate immune cells are critical for host defense but are also the primary drivers of  
25 ARDS. The relationships between innate cellular responses in ARDS resulting from COVID-19  
26 compared to other causes of ARDS, such as bacterial sepsis is unclear. Moreover, the beneficial effects of  
27 dexamethasone therapy during severe COVID-19 remain speculative, but understanding the mechanistic  
28 effects could improve evidence-based therapeutic interventions. To interrogate these relationships, we  
29 developed an scRNA-Seq and plasma proteomics atlas ([biemaskielab.ca/COVID\\_neutrophil](https://biemaskielab.ca/COVID_neutrophil)). We  
30 discovered that compared to bacterial ARDS, COVID-19 was associated with distinct neutrophil  
31 polarization characterized by either interferon (IFN) or prostaglandin (PG) active states. Neutrophils from  
32 bacterial ARDS had higher expression of antibacterial molecules such as PLAC8 and CD83.  
33 Dexamethasone therapy in COVID patients rapidly altered the IFN<sup>active</sup> state, downregulated interferon  
34 responsive genes, and activated IL1R2<sup>+ve</sup> neutrophils. Dexamethasone also induced the emergence of  
35 immature neutrophils expressing immunosuppressive molecules ARG1 and ANXA1, which were not  
36 present in healthy controls. Moreover, dexamethasone remodeled global cellular interactions by changing  
37 neutrophils from information receivers into information providers. Importantly, male patients had higher  
38 proportions of IFN<sup>active</sup> neutrophils, a greater degree of steroid-induced immature neutrophil expansion,  
39 and increased mortality benefit compared to females in the dexamethasone era. Indeed, the highest  
40 proportion of IFN<sup>active</sup> neutrophils was associated with mortality. These results define neutrophil states  
41 unique to COVID-19 when contextualized to other life-threatening infections, thereby enhancing the  
42 relevance of our findings at the bedside. Furthermore, the molecular benefits of dexamethasone therapy  
43 are also defined, and the identified pathways and plasma proteins can now be targeted to develop  
44 improved therapeutics.

45

46

47 **COVID-19 ARDS host responses contextualized to bacterial ARDS.**

48 A broad array of infections including SARS-CoV-2 and bacterial sepsis can induce acute respiratory  
49 distress syndrome (ARDS), respiratory failure and death<sup>1-3</sup>. Neutrophils are thought to be key drivers of  
50 both COVID-19 and bacterial ARDS<sup>4-6</sup>, yet it is unclear if this is related to intrinsic and/or irreversible  
51 cellular responses. While recent studies have leveraged single-cell transcriptomics to dissect peripheral<sup>7-</sup>  
52 <sup>9</sup>and bronchoalveolar fluid<sup>10-12</sup> immune landscapes driving COVID-19 pathogenesis, the protocols used  
53 can inadvertently exclude the majority of polymorphonuclear granulocytes, including neutrophils, as they  
54 are highly sensitive cells with low RNA (and high RNase) content. Here, we employ whole-blood-  
55 preserving protocols that capture all major immune cell types from critically ill patients admitted to  
56 intensive care units (ICUs) (Extended Fig 1). All samples taken from COVID-19 patients were assessed  
57 by bacterial culture and tested negative. All COVID-19 patients tested positive by PCR for SARS-CoV-2,  
58 and we previously confirmed an absence of viral mRNA in any circulating immune cells in a subset of  
59 patients<sup>13</sup>. However, a plasma proteomic screen for SARS-CoV-2 specific viral proteins in all samples  
60 revealed detection of one or more viral proteins in COVID-19 patient serum (Extended Fig 2a).  
61 Furthermore, we compared patient samples from COVID-19 ARDS to bacterial sepsis with ARDS  
62 (herein referred to as bacterial ARDS) (Extended Fig 2b), as there were unusually low admissions to ICU  
63 with viral pneumonias/ARDS during the period studied, likely due to COVID-19 public health measures.  
64 Patient cohorts had comparable ages, sex, days on life support and time in hospital, but COVID-19  
65 patients had broader racial diversity (Extended Fig 2c,d, Extended Data Table 1). Bacterial ARDS  
66 induced significant neutrophilia, and relative thrombocytopenia compared to the near normal circulating  
67 neutrophil numbers in COVID-19, while both had similar degrees of lymphopenia (Extended Fig 2e).  
68 Both cohorts had comparable PaO<sub>2</sub> / FiO<sub>2</sub> (P/F) ratios, which is an indicator of the severity of ARDS<sup>14</sup>,  
69 but bacterial ARDS patients had significantly more kidney injury demonstrated by higher levels of serum  
70 creatinine (Extended Fig 2f). We further compared families of soluble inflammatory markers (Extended  
71 Fig 2g) used to distinguish prototypical states, including those identified during cytokine storm (Extended

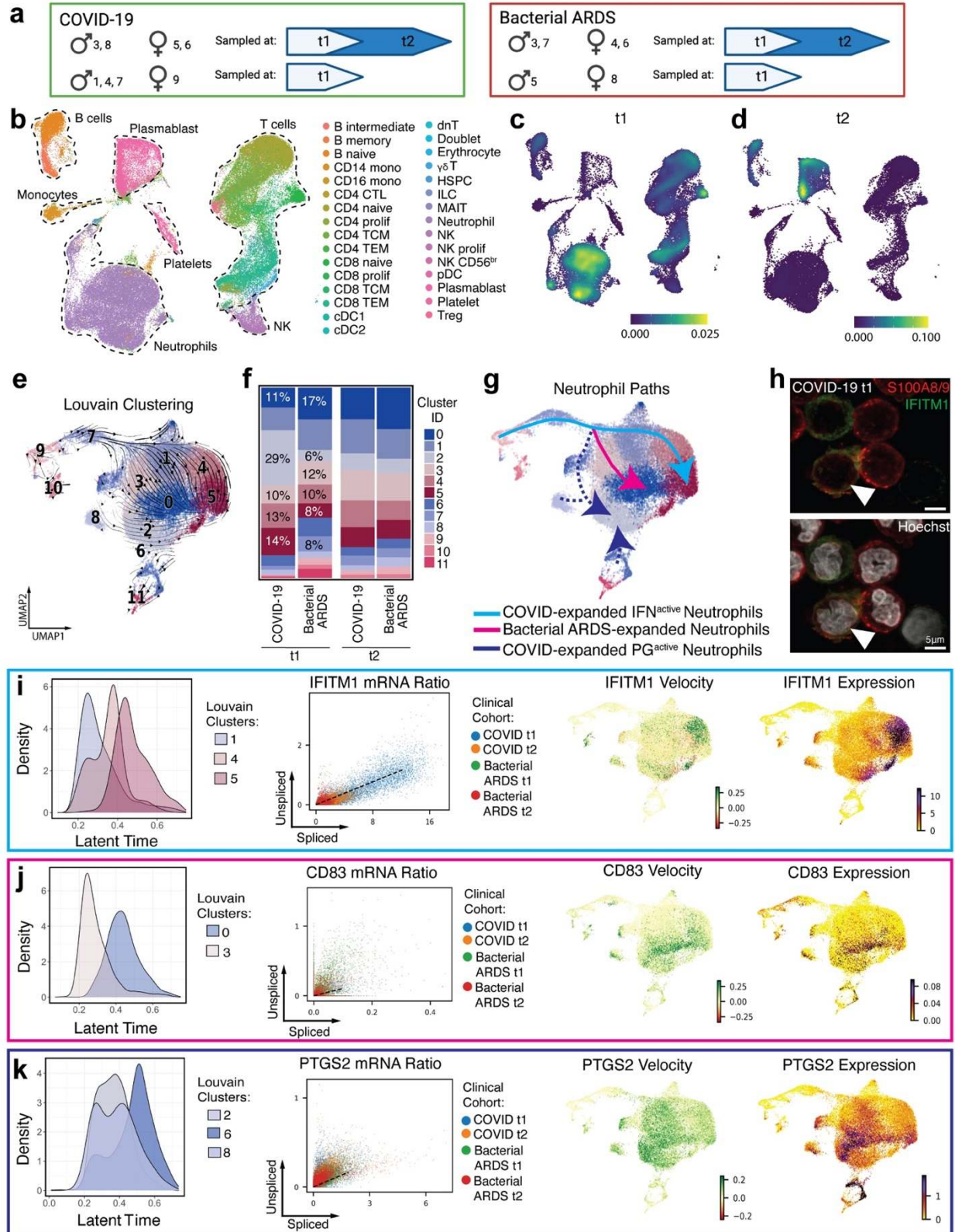
72 Fig 2h) and cytokine release syndrome (Extended Fig 2i)<sup>15</sup>, which demonstrated similar soluble cytokine  
73 and chemokine responses between the infections. Therefore, in the context of life-threatening bacterial  
74 ARDS, COVID-19 ARDS patients had normal neutrophil counts, comparable IL-6 levels, and less organ  
75 failure as indicated by serum creatinine levels, all of which have been previously proposed as markers of  
76 COVID disease severity<sup>16,17</sup>. This prompted us to further investigate immune states and composition in  
77 response to COVID-19 compared to bacterial ARDS.

78 The online companion atlas ([biernaskielab.ca/COVID\\_neutrophil](https://biernaskielab.ca/COVID_neutrophil)) contains accessible scRNAseq data  
79 performed on freshly obtained whole blood at timepoint 1 (t1, <72h after ICU admission) and at timepoint  
80 2 (t2, 7 days after t1) (Fig 1a). Cellular identity was mapped to 30 immune cell types/states using a  
81 UMAP projection from 21 patients and 86,935 cells (Fig 1b, Extended Figure 3a). Global magnitude of  
82 gene expression was directly compared between COVID-19 and bacterial ARDS patients (Extended Data  
83 Table 3), which revealed a more globally altered distribution of differential expression at t1 than at t2.  
84 Altered regulation of genes was most pronounced in neutrophils at t1, with lower neutrophil gene  
85 expression in COVID-19 compared to bacterial ARDS (Fig 1c; Extended Fig 3b-c). At t2, the global  
86 alterations in gene expression when comparing COVID-19 to bacterial ARDS were most pronounced in  
87 plasmablasts (Fig 1d; Extended Fig 3d-e). We further compared and quantified the proportions of known  
88 peripheral blood cellular constituents, which highlighted significant differences in CD4 T cells, CD8 T  
89 cells and NK cells (Extended Fig 3f). These data highlight that significant global differences in immune  
90 cell gene expression exist between COVID-19 ARDS and bacterial ARDS.

### 91 **COVID-19 drives specific neutrophil maturation states.**

92 Neutrophils are a primary participant in the development of ARDS<sup>18</sup>; yet despite similar severity of  
93 ARDS between our bacterial and COVID-19 cohorts, the numbers of circulating neutrophils from clinical  
94 cell counts were significantly different (Extended Fig 2d). We hypothesized that neutrophil qualitative  
95 states may be important determinants of disease. Neutrophils were subjected to velocity analysis<sup>19,20</sup> to  
96 reconstruct maturation dynamics. Louvain clusters (Fig 1e), clinical cohort, individual patient, and

97 velocity length were overlaid on velocity vector fields (Extended Fig 4a-d). The proportions of distinct  
98 neutrophil states were compared at t1 and this revealed a divergent expansion of IFN<sup>active</sup> neutrophils  
99 (clusters 2, 4 and 5) marked by IFITM1 expression in COVID-19, which became similar to bacterial  
100 ARDS at t7 (Fig 1f-h). Expression of IFITM1 in neutrophils from COVID-19 patients at t1 was  
101 confirmed by immunofluorescent staining for IFITM1, colocalized with S100A8/9 and typical neutrophil  
102 nuclear morphology. Relative to healthy donors, the IFN<sup>active</sup> population in both COVID-19 and bacterial  
103 ARDS patients were elevated (Extended Fig 4h-k), suggesting that infections dramatically alter neutrophil  
104 dynamics and that comparing COVID-19 neutrophils to healthy neutrophils may only reveal broad  
105 features separating pathogen-challenged versus non-challenged (homeostatic) neutrophils. Hence, to map  
106 pathogen-activated neutrophils dynamics with high resolution, subsequent analyses employ principal  
107 components with top loading genes that distinguish different pathogen-activated states arising during  
108 COVID-19 and bacterial sepsis for downstream dimensionality reduction.



109

110 **Figure 1 – COVID-19 alters neutrophil maturation.** **a.** Schematic summarizing patients with COVID-  
 111 19 and bacterial sepsis profiled at t1 and t2. **b.** UMAP projection of 86,935 whole blood cells from 21

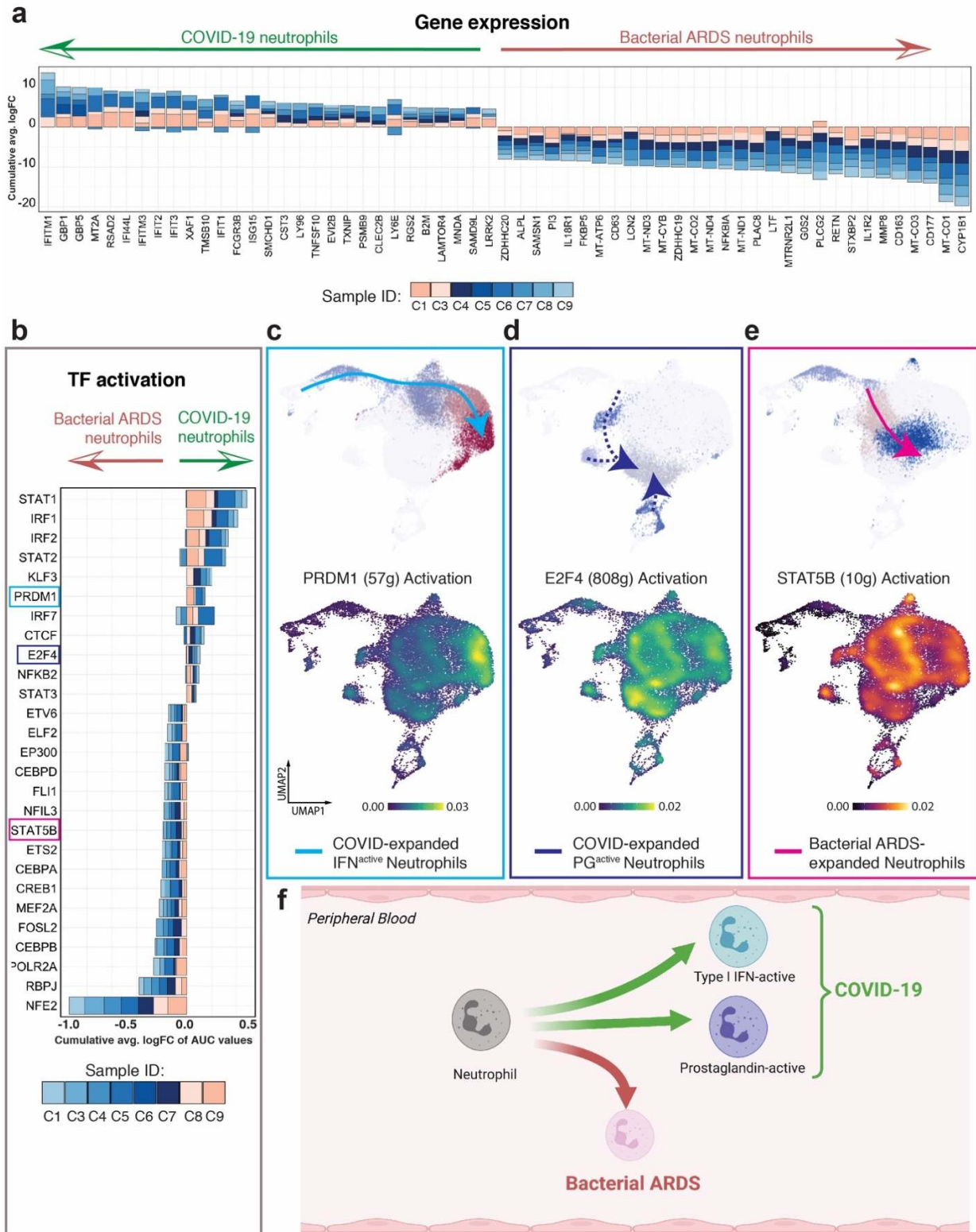
112 patient samples, coloured by Azimuth reference-mapped immune cell states. **c-d.** Kernel density estimates  
113 depicting magnitude of molecular response elicited by immune cell subsets during COVID-19 compared  
114 to Bacterial ARDS at t1 (c) and t2 (d) calculated by summing DEG fold changes for each cell state shown  
115 in Panel a. **e.** UMAP plotting RNA velocity analysis of 29,653 subclustered neutrophils undergoing state  
116 transitions, coloured by cluster ID. **f.** Stacked bar plot depicting cluster composition of clinical cohorts  
117 examined. **g.** UMAP coloured by neutrophil clusters and overlaid with summary path curves based on  
118 vector fields and neutrophil state compositions in Panel d and e, respectively to determine neutrophil  
119 states. **h.** Immunocytochemistry for S100A8/A9 (red) and IFITM1 (green) expression on leukocyte-rich  
120 preparation from COVID-19 donor at tl. **i-k.** Transcriptional kinetics driving expansion of IFN<sup>active</sup> (i),  
121 Bacterial ARDS-enriched (j), and PG<sup>active</sup> (k) neutrophils. Latent time distribution of trajectory-associated  
122louvain clusters (left), phase portraits with equilibrium slopes of spliced–unspliced ratios (center), and  
123 RNA velocity and gene expression (right) of selected genes driving divergent maturation trajectories.  
124 Phase portraits are coloured by clinical cohort.

125 Classically, peripheral neutrophils are considered terminally differentiated and non-dividing, however the  
126 increase in velocity length suggested the ability to alter phenotypic states once in circulation along  
127 specific paths or ‘lineages’. COVID-19 neutrophils followed unique maturation paths compared to  
128 bacterial ARDS, culminating in three distinct terminal states: Interferon active (IFN<sup>active</sup>), prostaglandin  
129 active (PG<sup>active</sup>) or bacterial ARDS enriched (Fig 1e-g; Extended Fig 4e). Interestingly, the apex of this  
130 trajectory was marked by high velocity lengths, characteristic of cells undergoing differentiation  
131 (Extended Fig 4c, d). COVID-19 neutrophils preferentially transitioned from the apex of the trajectory,  
132 which was an immature state (TOP2A expressing; Extended Fig 4e) to an IFN responsive state  
133 characterized by IFITM1, IFITM2 and IFI6 expression (Cluster 1 to 4 and 5; Fig 1i; Online Atlas). This is  
134 clearly illustrated in Extended Video 1. This immature state was not present in healthy controls, though it  
135 is present in both comparator groups, suggesting these states are liberated into circulation upon pathogen  
136 exposure (Extended Fig 4h-k). The lineage relationship was less clear for COVID-19 enriched PG<sup>active</sup>  
137 clusters defined by prostaglandin responsive genes (clusters 2, 6 and 8), with notable increases in  
138 PTGER4 and PTGS2 (or COX2), a proposed therapeutic target in COVID-19<sup>21</sup> (Fig 1k; Extended Fig 4f,  
139 g, Online Atlas). The dominant conventional bacterial ARDS state was characterized by antibacterial  
140 proteins CD83<sup>22</sup>, CD177, and PLAC8<sup>23</sup> (cluster 3 to 0; Fig 1j; Online Atlas). Taken together, this data  
141 demonstrated that peripheral neutrophils have dynamic programming abilities which result in COVID-19  
142 specific neutrophil polarization defined by the emergence of IFN<sup>active</sup> and PG<sup>active</sup> neutrophil states.



143 **Unique transcriptional regulatory pathways drive neutrophil maturation in COVID-19.**

144 Rapid and robust IFN responses protect against COVID-19 severe disease, while delayed responses could  
145 exacerbate systemic and pulmonary inflammation<sup>24,25</sup>. Moreover, neutrophil IFN responses are not  
146 traditionally considered during infections and neutrophils are generally considered to be homogenous,  
147 with a uniform proinflammatory capacity. Global neutrophil expression aligned with neutrophil state  
148 specific markers, such as interferon response genes (IFITM1, RSAD2, IFI6, and ISG10), being more  
149 highly expressed in COVID-19 neutrophils (Fig 2a; Extended Fig 4f). The inverse was the case for anti-  
150 bacterial proteins like PLAC8 (Fig 2a; Online Atlas). However, the discovery of differential neutrophil  
151 states prompted further exploration of the factors driving neutrophil state polarization. Gene regulatory  
152 network reconstruction using SCENIC analysis<sup>26</sup> revealed differentially activated transcription factors  
153 STAT1, IRF2 and PRDM1 in COVID-19 (Fig 2b), while bacterial ARDS neutrophils had increased  
154 prototypical granulocyte transcription factors such as CEBPA, CEBPB, STAT5B and less defined factors  
155 such as NFE2 (Fig 2b, Online Atlas). PRDM1 activation was most pronounced in the IFN<sup>active</sup> neutrophil  
156 population and was likely responsible for driving expression of interferon response elements (IFIT1,  
157 ISG15, IFI6) and antiviral signaling, such as RSAD2 and STAT1 (Fig 2c; Online Atlas). A hallmark of  
158 PG<sup>active</sup> neutrophil polarization was the activation of an E2F4 pathway (Fig 2d), while neutrophil  
159 programming during bacterial ARDS included STAT5B (Fig 2e). To summarize, in response to COVID-  
160 19, neutrophils were polarized by unique transcriptional regulation towards one of two main populations,  
161 either an IFN<sup>active</sup> population or a PG<sup>active</sup> population (Fig 2f).



162

163 **Figure 2 – Distinct regulatory programs drive divergent neutrophil maturation.** **a.** Consensus  
 164 neutrophil DEGs upregulated (positive FC) or suppressed (negative FC) during COVID-19 in at least 3 of  
 165 8 patients at t1 relative to Bacterial ARDS. **b.** Differentially activated consensus transcription factors

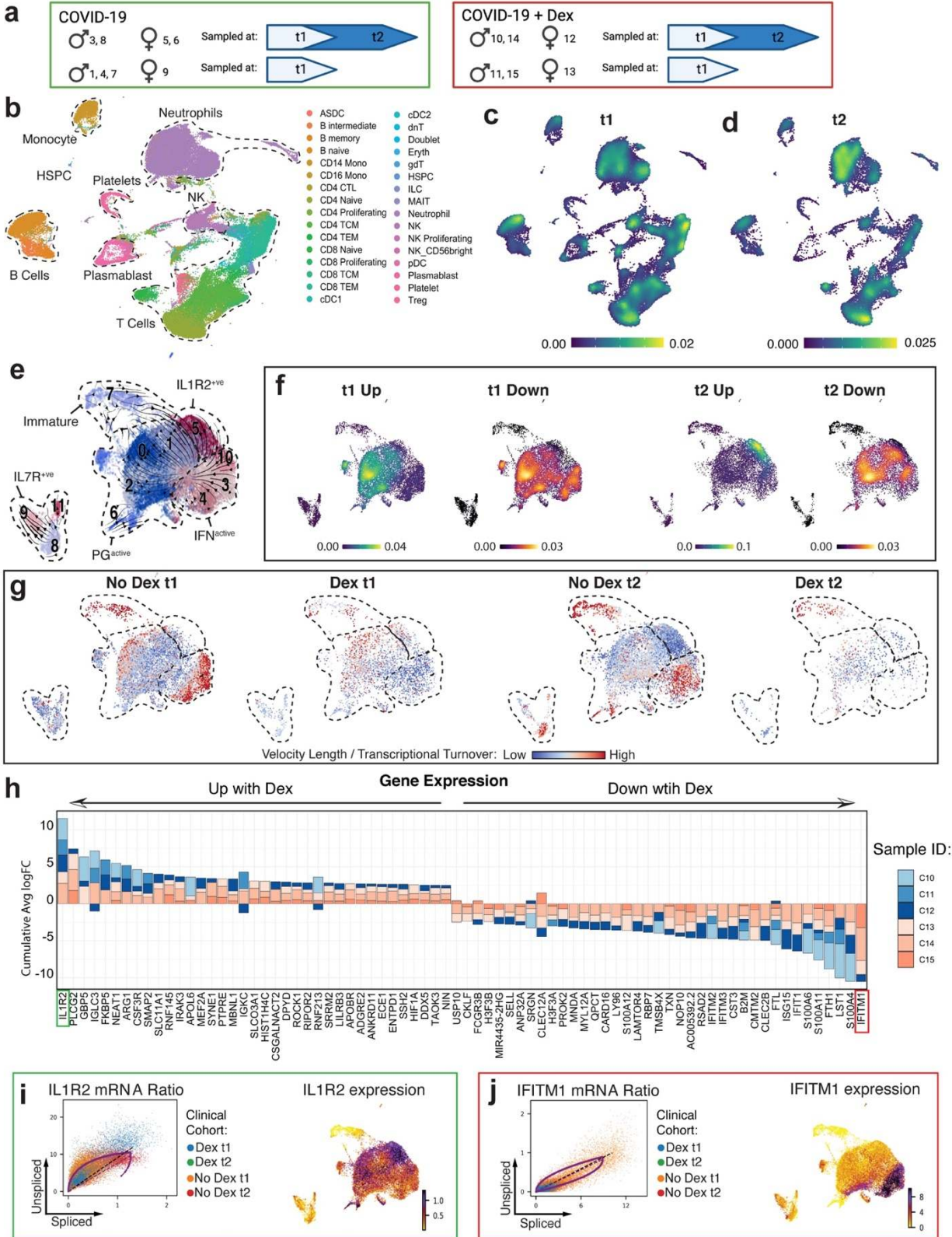
166 (TFs) in neutrophils from patients with COVID-19 relative to bacterial ARDS at t1. Stacked bars depict  
167 logFC contributions of each COVID-19 patient. **c-e.** Gene-regulatory networks preferentially driving  
168 IFN<sup>active</sup> (PRDM1, c), PG<sup>active</sup> (E2F4, d), and bacterial ARDS-enriched (STAT5B, e) neutrophil states.  
169 Scale bars depict kernel density estimates approximating magnitude of TF activation inferred by  
170 SCENIC-calculated AUCell scores. **f.** Schematic summarizing neutrophil fates favoured during COVID-  
171 19 versus bacterial ARDS.

172

### 173 **Dexamethasone alters immune cell dynamics and plasma proteomic milieu.**

174 Conventional therapeutics have limited efficacy for COVID-19, and while dexamethasone offers a  
175 moderate benefit, the RECOVERY trial reported the benefit was greatest in the most severely affected  
176 patients<sup>27</sup>. However, the mechanisms underlying this benefit are unclear and not universal, so opportunity  
177 exists to optimize or better target this therapy. In our cohort, median time between dexamethasone  
178 administration to t1 blood draw (within 72 hours of ICU admission) was 31 hours (Fig 3a, Extended  
179 Figure 5a, Extended Table 1). Global differences in transcription were apparent at t1 with clear  
180 upregulation of genes in neutrophils and some T cell subsets in COVID-19 patients treated with  
181 dexamethasone versus those that were not treated (Fig 3b-d, Extended Figure 5b, Extended Data Table 4).  
182 Dexamethasone globally downregulated genes at t1, including in naïve B cells, plasmablasts and some T  
183 cells (Extended Figure 5b-d). At t2 gene upregulation occurred in adaptive immune cells, including naïve  
184 and effector CD8 T cells, with limited alterations in the innate myeloid cell lineages including  
185 neutrophils. However, neutrophils demonstrated clear down regulation of genes at t2, as did CD4 naïve  
186 and central memory T cells (Extended Figure 5e, f). Proportionally, at t1, dexamethasone administration  
187 was associated with an increase in cytotoxic CD4 T cells, naïve B cells, plasmablasts, and decreased  
188 proliferating NK cells, and CD4 effector memory cells (Extended Fig 5g). By t2, dexamethasone was  
189 associated with suppressed neutrophil proportions in circulation compared to untreated controls (13% vs  
190 41%, Extended Fig 5g). Plasma proteomics from the same cohort revealed that dexamethasone  
191 suppressed 10 host proteins (S100A8, S100A9, SERPINA1, SERPINA3, ORM1, LBP, VWF, PIGR,  
192 AZGP1, CRP) that others have previously identified as biomarkers distinguishing severe COVID-19  
193 cases from mild to moderate counterparts (full host proteome quarriable via Online Atlas; Extended Table

194 2)<sup>28-31</sup>. Suppression of calprotectin (S100A8/S100A9) and neutrophil serine proteases (SERPINA1 and  
195 SERPINA3), paired with depletion of neutrophil proportions, implicates the modulation of neutrophil-  
196 related inflammatory processes as a method of action for dexamethasone treatment.



198 **Figure 3 – Dexamethasone suppresses IFN programs and depletes IFN<sup>active</sup> neutrophils in COVID-**  
199 **19. a.** Schematic summarizing COVID-19 patients treated with or without dexamethasone profiled at t1  
200 and t2. **b.** UMAP projection of 80,994 whole blood cells from 21 patient samples, coloured by Azimuth  
201 reference-mapped immune cell states. **c-d.** Kernel density estimates depicting magnitude of molecular  
202 response elicited by immune cell subsets following Dexamethasone treatment t1 (c) and t2 (d) calculated  
203 by summing DEG fold changes for each cell state shown in Panel A. **e.** Neutrophil states overlaid on a  
204 UMAP of 23,193 subclustered neutrophils from Dexamethasone- and non-Dexamethasone-treated  
205 COVID-19 patients, colored by cluster ID. **f.** Magnitude of molecular response elicited by each neutrophil  
206 state post-Dexamethasone treatment calculated by summing DEG fold changes for each cell state shown  
207 in Panel d. **g.** RNA velocity vector length (indicating rate of differentiation/state transition) in  
208 Dexamethasone- and non-Dexamethasone-treated neutrophils at t1 and t2. **h.** Consensus neutrophil DEGs  
209 upregulated (positive FC) or suppressed (negative FC) post-Dexamethasone in at least 3 of 6 COVID-19  
210 patients at t1 relative to non-Dexamethasone COVID-19 controls. Stacked bars depict logFC contribution  
211 of each Dexamethasone-treated patient. **i-j.** Differential splicing kinetics drives activation of IL1R2 (i)  
212 and suppression of IFITM1 expression (j) post-Dexamethasone treatment. Phase portraits show  
213 equilibrium slopes of spliced–unspliced mRNA ratios. Green denotes most upregulated and red denotes  
214 most down regulated differentially expressed genes with COVID-19 (f).

215

### 216 **Dexamethasone therapy restrains neutrophil IFN programs**

217 Due to the early and sustained effects of dexamethasone on gene expression in neutrophils, the effects of  
218 dexamethasone therapy on neutrophil functional states were evaluated. Neutrophil reclustering again  
219 identified immature neutrophils at the apex of the maturation trajectory, accelerating and exhibiting  
220 maximal divergence prior to PG<sup>active</sup> and IFN<sup>active</sup> state commitments (Fig. 3 d, Extended Fig 6a-e).  
221 Interestingly, we also identified IL7R<sup>+ve</sup> neutrophils (comprising roughly 8% of total neutrophils) whose  
222 trajectories remained completely separate (Fig. 3 d, Extended Fig 6g, j) suggesting an entirely distinct  
223 neutrophil state. Initially, dexamethasone was associated with increased global transcription in PG<sup>active</sup>  
224 neutrophils, while ongoing therapy resulted in the emergence of a PG<sup>active</sup> neutrophils concomitant with  
225 high IL1R2 expression (IL1R2<sup>+ve</sup>) (Fig. 3 e). Conversely, dexamethasone had a pronounced attenuation of  
226 global transcription of IFN<sup>active</sup> neutrophils at t1 and t2 (Fig 3 e, f). Remarkably, dexamethasone  
227 administration at t1 halted dynamic state changes in IFN<sup>active</sup> and IL7R<sup>+ve</sup> neutrophils, followed by  
228 preferential depletion of IFN<sup>active</sup> subsets (Fig 3 g). Indeed, dexamethasone was associated with a  
229 reduction in IFN<sup>active</sup> neutrophils to a proportion more similar to that detected in healthy controls (9%  
230 post-Dex at t2 versus 10% in healthy controls) (Fig. 4a, Extended Fig 4h-k). Although collection of  
231 airway samples (i.e. bronchoalveolar lavage fluid; BALF) was not feasible at our institution, we leveraged

232 two recent BALF scRNA-Seq datasets<sup>11,32</sup> to assess whether IFN<sup>active</sup> neutrophils dominate the  
233 bronchoalveolar landscape during severe COVID-19. Projection of CSF3R<sup>+</sup>S100A8<sup>+</sup>S100A9<sup>+</sup> BALF  
234 neutrophils onto our reference revealed: a. 1.5 FC expansion of IFN<sup>active</sup> neutrophils in severe COVID-19  
235 relative to moderate disease (77% vs 52%, Extended Fig 7a-b), b. preferential activation of IFN-  
236 stimulated genes such as IFITM1, IFITM2, IFI6, IRF7, and ISG20 in severe COVID-19 neutrophils  
237 (Extended Fig 7c), and c. 4.7 FC greater IFN<sup>active</sup> neutrophils in COVID-19 relative to bacterial  
238 pneumonia patients (14% vs 3%, Extended Fig 7d-f). Albeit anecdotal, in our whole blood cohort, the  
239 IFN<sup>active</sup> neutrophil state was dominant in patient S7<sup>32</sup>, an 80-year-old male with remarkably high viral  
240 titers who succumbed to COVID-19 complications within 3-4 days of sampling (Extended Fig 7f).

241 Consensus DEG analysis highlighted that upregulation of IL1R2, a decoy receptor that sequesters IL-1,  
242 and downregulation of IFITM1 were the most prominent discriminating features of treatment with  
243 steroids (Fig. 3h). Additionally, dexamethasone attenuated neutrophil expression of IFN pathways more  
244 broadly, including the reduction of IFITM1-3, IFIT1, ISG15 and RSAD2 (Fig 3h). Examination of  
245 unspliced pre-mRNA to mature spliced mRNA ratios supported the notion that induction of  
246 immunoregulatory systems (i.e., IL-1R2; Fig 3 i) and suppression of IFN (i.e., IFITM1; Fig 3 j) programs  
247 were driven by differential splicing kinetics.

#### 248 **Dexamethasone therapy intensifies neutrophil immunosuppressive function**

249 Corticosteroid therapy shifted neutrophil state compositions. While IFN<sup>active</sup> neutrophils were significantly  
250 depleted by seven days of therapy, there was >2-fold expansion in immature neutrophils relative to non-  
251 treated COVID-19 controls (Fig 4a; Extended Fig 6 h, i), which were absent in the healthy controls.

252 Albeit anecdotal, the dominance of IFN<sup>active</sup> neutrophils at t1 in the patient who succumbed to COVID-19  
253 in the non-dexamethasone cohort further supports depletion of IFN<sup>active</sup> neutrophils as a mechanism by  
254 which dexamethasone is protective (Extended Fig 8 g-j). Assessment of gene regulatory networks  
255 demonstrated that IRF7 and MEF2A exhibited opposing activation patterns, with IRF7 being the most  
256 suppressed and MEF2A the most enhanced transcription factors identified with dexamethasone, which

257 correlates with the emergence of PG<sup>active</sup> and IL1R2<sup>+ve</sup> states and attenuation of the IFN<sup>active</sup> neutrophil  
258 states (Fig 4b, Extended Fig 6k-m). To assess the generalizability of the dexamethasone regulated DEGs  
259 identified in our cohort, we asked whether they accurately predicted mortality due to COVID-19 in a  
260 larger validation cohort. By leveraging a whole blood bulk RNA-Seq dataset from 103 COVID-19  
261 patients<sup>33,34</sup>, we scored each sample by the aggregated expression of dexamethasone suppressed DEGs at  
262 t1 and t2 (Extended Data Table 3). Interestingly, suppressed DEGs at t2 (but not t1) proved to be a far  
263 superior predictor of 28-day mortality (AUC: 0.78, CI: 0.67-0.89) compared to clinical severity scales  
264 such as sequential organ failure assessment (SOFA) (AUC: 0.67, CI: 0.51-0.82) across all classification  
265 thresholds (Fig 4c).

266 Unexpectedly, steroid administration was associated with an increase in circulating immature neutrophils,  
267 which highly expressed TOP2A, and activated ATF4 and JDP2, transcription factors seen in  
268 undifferentiated cells or those undergoing nuclear reprogramming (Extended Fig 6h). Interestingly, these  
269 immature neutrophils expressed high levels of ARG1, ANXA1 (Fig 4d), and CD24 (both mRNA and  
270 protein; Extended Fig 6 i), also suggesting an immunomodulatory role<sup>35,36,37-39</sup> that was expanded with  
271 dexamethasone treatment. Both ARG1 and ANXA1 express glucocorticoid response elements, supporting  
272 direct regulation by dexamethasone treatment<sup>40,41</sup>.

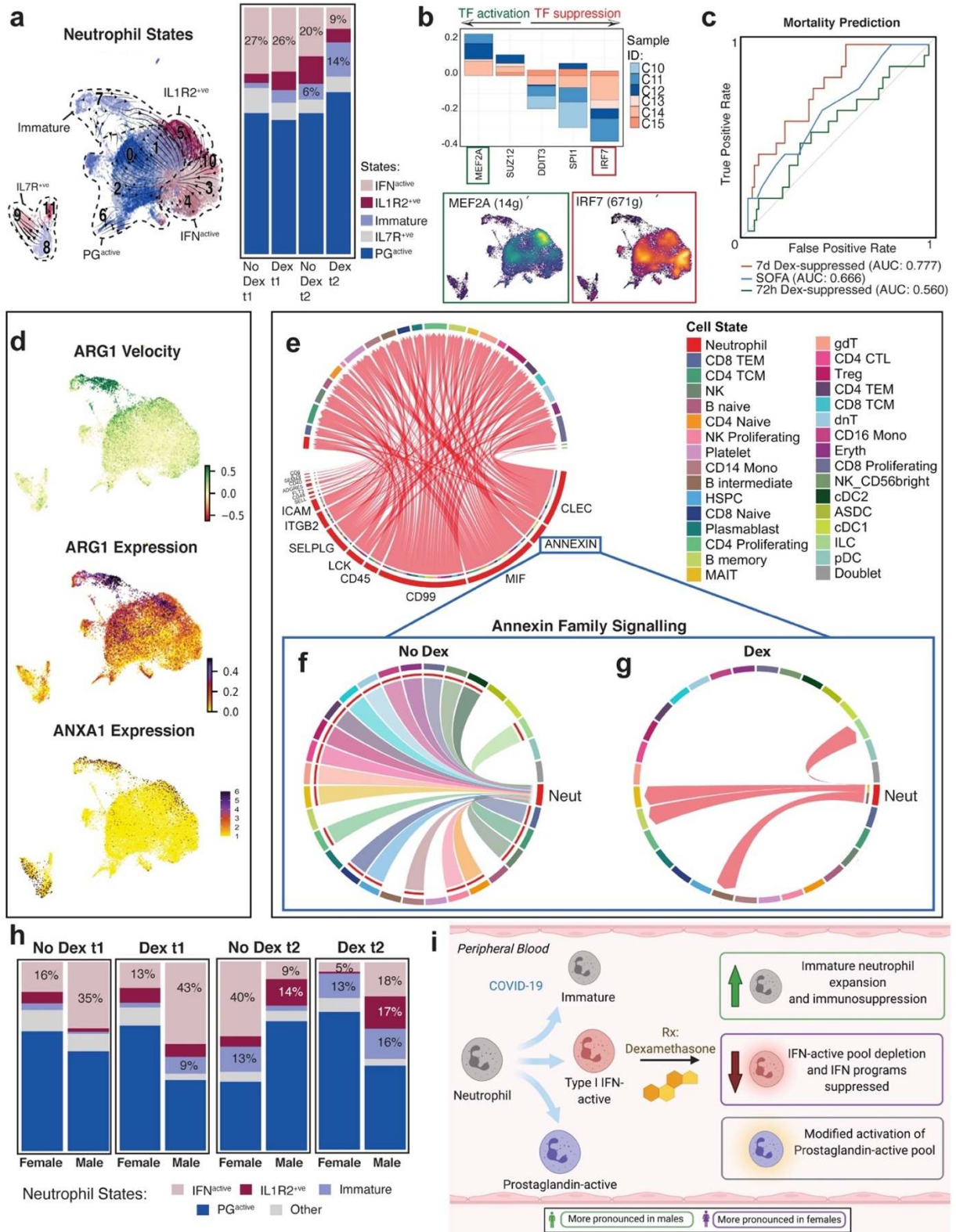
273 To further understand the role of neutrophils during COVID-19 and the effects of dexamethasone, we  
274 investigated cellular connectomes. Cellular interactions between many cell types (including highly  
275 interactive neutrophils) were noted (Extended Fig 8a), and dexamethasone altered the globally predicted  
276 interactions by suppressing intercellular signalling, in both number and strength of interactions (Extended  
277 Fig 8b, c). Dexamethasone enhanced (Fig 4e) and suppressed (Extended Fig 8d) a number of unique  
278 neutrophil-driven signalling networks. Of note, annexin family signalling, which was enhanced in the  
279 immature neutrophils and represent powerful immunomodulators, were augmented between neutrophils  
280 and the other circulating immune cells when patients received dexamethasone (Fig 4e). Of note is the  
281 direction of annexin family signaling, which switched from incoming toward neutrophils without



282 dexamethasone treatment to being almost entirely outgoing from neutrophils toward B intermediate and  
283 memory cells and MAIT cells following dexamethasone (Fig 4f, g, Extended Fig 8e, f). Therefore,  
284 dexamethasone directly altered neutrophil functional states, by promoting expansion of an  
285 ARG1+/ANXA1+ immature state with immunosuppressive features and altered the global  
286 communication structure such that neutrophils became active instructors of some peripheral immune  
287 cells.

### 288 **Neutrophil response to dexamethasone is sexually dimorphic**

289 Given the apparent clinical benefit of dexamethasone is more evident in males<sup>27</sup>, and since males are  
290 predisposed to more severe COVID-19 presentations and outcomes<sup>42</sup>, we surmised that dexamethasone  
291 incites sexually dimorphic immunosuppressive effects. Our retrospective province-wide audit comparing  
292 72 pre-dexamethasone (51 M, 21 F) versus 1,581 post-dexamethasone (1013 M, 568 F) treated ICU-  
293 admitted patients confirmed a preferential mortality benefit in male COVID-19 patients (Extended Fig 9a,  
294 b). While dexamethasone modulated 525 neutrophil DEGs across both sexes, while 892 were uniquely  
295 modulated in either males or females (Extended Data Table 5). Amongst the jointly modulated DEGs, a  
296 subset (24 of 525) exhibited statistically significant dimorphism in either magnitude or direction of  
297 regulation (Extended Fig 9c, d). Interestingly, while neutrophils were depleted in both sexes post-  
298 dexamethasone, this was particularly pronounced in males (1.9 FC higher in males at t1 and 3.4 FC  
299 higher in males at t2, Extended Fig 9e). Of the two salient neutrophil state alterations, an immature  
300 (ARG1<sup>+ve</sup> immunosuppressive) state was preferentially expanded with dexamethasone in males (Extended  
301 Fig. 9e), whereas ISGs were preferentially suppressed (Extended Fig. 9f) and IFN<sup>active</sup> states were  
302 depleted in females (Extended Fig. 9g-h) at both t1 and t2 (Fig 4h, i). Sexually dimorphic effects of  
303 dexamethasone on neutrophil maturation kinetics may in part explain these state alterations. Dynamo-  
304 reconstructed vector dynamics revealed that dexamethasone slowed IFN<sup>active</sup> transitions (Extended Fig. 9i)  
305 whilst accelerating immature (ARG1<sup>+ve</sup> immunosuppressive) neutrophil differentiation in females  
306 (Extended Fig. 9j) ultimately leading to a diminished immature neutrophil progenitor pool.



307

308 **Figure 4 – Dexamethasone expands immunosuppressive neutrophils and their interactions in**  
 309 **COVID-19.** **a.** Neutrophil states mapped onto Louvain-clustered UMAP, with comparison of neutrophil  
 310 composition between dexamethasone- and non-dexamethasone-treated samples at t1 and t2. **b.** Consensus

311 TFs activated or suppressed post-dexamethasone in at least 3 of 6 patients at t1 and predicted activity of  
312 MEF2A and IRF7, two of the most differentially regulated TFs post-dexamethasone. **c.** Receiver  
313 operating characteristic (ROC) curves assessing the discriminatory capacity of dexamethasone suppressed  
314 DEGs at t1, t2, and sequential organ failure assessment (SOFA) scores for predicting 28-day mortality in  
315 a validation cohort of 103 bulk whole blood RNA-Seq samples where 17 cases were fatal. **d.** Immature  
316 and IL1R2<sup>+</sup> neutrophil subsets express high levels of immunosuppressive neutrophil marker ARG1 and  
317 ANXA1. **e.** Neutrophil-driven signaling pathways induced post-dexamethasone, identified using CellChat  
318 (MHC-I signalling filtered out). **f, g.** Topology of annexin signalling without (**e**) and with dexamethasone  
319 (**f**) treatment (edges filtered to those where neutrophils function as senders or recipients of annexin  
320 signals). **h.** Neutrophil state composition separated by sex and dexamethasone status at t1 and t2. **i.**  
321 Schematic summarizing the effects of dexamethasone on neutrophil fates and function in COVID-19  
322 following dexamethasone treatment.

323

## 324 **Conclusions**

325 Surviving SARS-CoV-2 infection depends on striking a temporal balance between inciting viral clearance  
326 immune programs during the early stage and subsequently restraining those same programs at later stages  
327 to limit immunity-induced tissue damage. IFN signaling stands at the nexus between antiviral immunity  
328 and over active effector immune programs that inadvertently compromise tissue function and threaten  
329 survival<sup>43</sup>. Our work uncovered downstream IFN signalling as a signature of a stable neutrophil state that  
330 is selectively expanded during late stage COVID-19 infection from a common pool of immature  
331 progenitors. Given that inborn errors<sup>25</sup> and suppressed *early stage*<sup>6</sup> IFN signalling predicts COVID-19  
332 severity, increased IFN<sup>active</sup> neutrophils in females correlated with decreased mortality<sup>44</sup>, and early  
333 initiation of IFN therapy has been suggested to mitigate disease severity<sup>45,46</sup>, one may posit that IFN  
334 activity in neutrophils represents a concerted host antiviral program.

335 Interestingly, immunosuppression with dexamethasone, a corticosteroid known to improve mortality in  
336 hospitalized COVID-19 patients<sup>27</sup>, was associated with suppressed COVID19-specific IFN regulatory  
337 networks and depleted COVID19-enriched IFN<sup>active</sup> neutrophils in favour of expanding immature (ARG1<sup>+</sup>  
338 immunosuppressive) neutrophils. These altered neutrophil states shared striking resemblances to bacterial  
339 ARDS, suggesting installation of generalized microbicidal programs ameliorate the overzealous  
340 neutrophil responses during COVID-19 (and perhaps during other viral infections). While neutrophil ISG  
341 activation may promote anti-viral immunity during early stages of SARS-CoV-2 infection, sustained IFN

342 activation during *late stages* (e.g., critically ill patients requiring intensive care) could drive  
343 immunopathology of COVID-19. Indeed, positive correlation between neutrophil Type 1 IFN programs  
344 and COVID-19 severity<sup>7,47</sup> paired with our observation that IFN<sup>active</sup> neutrophils dominate the  
345 bronchoalveolar microenvironment during severe COVID-19<sup>11</sup> directly support this view.

346 Immunotherapies that support the innate antiviral immune response by decoupling IFN-exaggerated  
347 neutrophil response whilst reinforcing acquisition of suppressor states may limit the pathogenic potential  
348 of neutrophils and provide tremendous clinical benefit for treating severe COVID-19.

349 There are three major limitations of our study. First, non-random group allocation (since the timing of the  
350 RECOVERY trial made dexamethasone standard of care overnight) and small sample size may  
351 inadvertently introduce selection bias and limit generalizability of dexamethasone findings. Second,  
352 comparisons were against bacterial ARDS, and not related respiratory viral infections (i.e., H1N1  
353 influenza) since public health measures eradicated such cases; this precludes assessment of whether the  
354 dynamics defined are specific to SARS-CoV-2. Finally, a subset of patients sampled at t1 were  
355 discharged from ICU prior to t2 collection (non-random or non-ignorable missing data), precluding  
356 unbiased estimation of temporal changes between timepoints.

## 357 **Methods**

358 **Patient enrolment.** All patients were enrolled following admission to any of the four adult intensive care  
359 units at South Health Campus, Rockyview General Hospital, Foothills Medical Center or Peter Lougheed  
360 Center in Calgary, Alberta, Canada (Extended Fig 1). Patient admission to the ICU was determined by the  
361 attending ICU physician based on the need for life sustaining interventions, monitoring and life-support.  
362 The research teams did not participate in clinical decisions. Study inclusion required a minimal age of 18,  
363 the ability to provide consent, or for most participants, the ability of a surrogate decision maker to provide  
364 regained capacity consent. All participants required an arterial catheter for blood draws, but the insertion  
365 of this catheter was at the discretion of the attending medical team. Participants required a positive  
366 clinical RNA COVID-19 test prior to enrolment, and evidence of bilateral lung infiltrates and hypoxemia

367 consistent with ARDS. At the time of sample collections, all COVID-19<sup>+</sup> enrolled individuals were  
368 culture negative for concurrent bacterial infections in the blood, urine, and sputum. The bacterial ARDS  
369 cohort required a negative COVID-19 test and a definitive microbiological diagnosis of bacterial  
370 pneumonia with chest imaging consistent with a diagnosis of ARDS. Patients were excluded from our  
371 study if they: 1. were on immunosuppressive therapies, 2. had established autoimmune disease, or 3. had  
372 active malignancy. Since tocilizumab or other immunomodulatory agents were not approved for use in  
373 patients with severe COVID-19 in Alberta over the timespan of this study, none of them received these  
374 medications. While bacterial sepsis patients received appropriate antibiotic treatments, none were  
375 prescribed immunosuppressive or steroid therapy. All bacterial sepsis patients had lung infections caused  
376 by gram-positive cocci (4 *Staphylococcus aureus* and 2 *Streptococcus pneumoniae*). Participants were  
377 required to have a definitive diagnosis and appropriate consent and samples collected within 72hrs of  
378 admission to the ICU in order to be included. Timepoint 1 (T1) refers to the first blood draw, while T2  
379 was a repeat blood draw taken 7 days after T1, if the participant remained in the ICU, and had an arterial  
380 catheter. For each participant, whole blood was collected via the arterial catheter and immediately  
381 processed for analysis. Healthy blood donors were recruited by university-wide advertisement and  
382 required that participants were: 1. not on immunomodulatory medications, 2. were asymptomatic for  
383 SARS-CoV-2, 3. did not receive vaccination against SARS-CoV-2, and 4. did not have underlying  
384 immune disorders.

385 **Epidemiological analysis.** We used the Alberta provincial eCRITICAL oracle-based analytics database  
386 (Tracer) to query and extract Alberta COVID-19 ICU cases and volumes for this study<sup>48</sup>. Aggregate data  
387 from sixteen individual adult ICUs was obtained over the study periods. The administration of  
388 dexamethasone was not possible to capture at an aggregate level; therefore, we queried the database for  
389 patients admitted to ICU prior to dexamethasone becoming standard of care in our Province (pre-  
390 dexamethasone era; January 2020 till May 31<sup>st</sup>, 2020) versus dexamethasone as standard of care for  
391 severe COVID-19 (June 1<sup>st</sup>, 2020, till May 31<sup>st</sup>, 2021). Tocilizumab was approved for use in Alberta

392 March 11 2021, and a small supply (150 doses) was obtained for severe COVID-19 patients after this  
393 date.

394 **Human Study Ethics.** All work with humans was approved by the Conjoint Health Research Ethics  
395 Board (CHREB) at the University of Calgary (Ethics ID: REB20-0481) and is consistent with the  
396 Declaration of Helsinki.

397 **Serum cytokine assessment.** Cytokines, chemokines and soluble cytokine receptors were quantitated on  
398 multiplex arrays that included a 65 MILLIPLEX cytokine/chemokine (6Ckine, BCA-1, CTACK, EGF,  
399 ENA-78, Eotaxin, Eotaxin-2, Eotaxin-3, FGF-2, Flt-3L, Fractalkine, G-CSF, GM-CSF, GRO, I-309,  
400 IFN $\alpha$ 2, IFN $\gamma$ , IL-1 $\alpha$ , IL-1 $\beta$ , IL-1ra, IL-2, IL-3, IL-4, IL-5, IL-6, IL-7, IL-8, IL-9, IL-10, IL-12 (p40), IL-  
401 12 (p70), IL-13, IL-15, IL-16, IL-17A, IL-18, IL-20, IL-21, IL-23, IL-28a, IL-33, IP-10, LIF, MCP-1,  
402 MCP-2, MCP-3, MCP-4, MDC, MIP-1 $\alpha$ , MIP-1 $\beta$ , MIP-1d, PDGF-AA, PDGF-AB/BB, RANTES, SDF-1  
403 a+b, sCD40L, SCF, TARC, TGF $\alpha$ , TNF $\alpha$ , TNF $\beta$ , TPO, TRAIL, TSLP, VEGF) and a 14 MILLIPLEX  
404 soluble cytokine (sCD30, sEGFR, sgp130, sIL-1RI, sIL-1RII, sIL-2Ra, sIL-4R, sIL-6R, sRAGE, sTNF  
405 RI, sTNF RII, sVEGF R1, sVEGF R2, sVEGF R3) arrays (Millipore Sigma, Oakville, ON, Canada) on a  
406 Luminex Model 200 Luminometer (Luminex Corporation, Austin, TX). EDTA-plasma samples were  
407 collected from each patient by venipuncture following a standard operating protocol (SOP) and stored at -  
408 80C until tested. Each run included a full range of calibrators. The Mann-Whitney U test was used to  
409 compare groups and p-values were adjusted for multiple comparisons using Holm-Šídák stepdown  
410 method with alpha set to 0.05.

#### 411 **Shotgun proteomics using Liquid Chromatography and Mass Spectrometry (LC-MS/MS)**

412 The serum of COVID-19 patients (COVID-19 = 9, dexamethasone-treated = 4) and bacterial ARDS  
413 controls (N = 6) were collected and subjected to quantitative proteomics. The total protein concentrations  
414 were determined by Pierce<sup>TM</sup> BCA Protein Assay Kit (23225, ThermoFisher). A trichloroacetic acid  
415 (TCA)/acetone protocol was used to pellet 100 $\mu$ g of proteins per sample. Samples were subjected to a

416 quantitative proteomics workflow as per supplier (Thermo Fisher) recommendations. Samples were  
417 reduced in 200mM tris(2-carboxyethyl)phosphine (TCEP), for 1h at 55°C, reduced cysteines were  
418 alkylated by incubation with iodoacetamide solution (50mM) for 20min at room temperature. Samples  
419 were precipitated by acetone/methanol, and 600µL ice-cold acetone was added followed by incubation at  
420 -20°C overnight. A protein pellet was obtained by centrifugation (8,000*g*, 10min, 4°C) followed by  
421 acetone drying (2min). Precipitated pellet was resuspended in 100 µL of 50mM triethylammonium  
422 bicarbonate (TEAB) buffer followed by trypsin digestion (5µg trypsin per 100µg of protein) overnight at  
423 37°C. TMT-6plex™ Isobaric Labeling Reagents (90061, Thermo Fisher) were resuspended in anhydrous  
424 acetonitrile and added to each sample (41µL TMT-6plex™ per 100µL sample) and incubated at room  
425 temperature for 1h. The TMT labeling reaction was quenched by 2.5% hydroxylamine for 15min at room  
426 temperature. TMT labeled samples were combined and acidified in 100% trifluoroacetic acid to pH < 3.0  
427 and subjected to C18 chromatography (Sep-Pak) according to manufacturer recommendations. Samples  
428 were stored at -80°C before lyophilization, followed by resuspension in 1% formic acid before liquid  
429 chromatography and tandem mass spectrometry analysis.

430 Tryptic peptides were analyzed on an Orbitrap Fusion Lumos Tribrid mass spectrometer (Thermo  
431 Scientific) operated with Xcalibur (version 4.0.21.10) and coupled to a Thermo Scientific Easy-nLC  
432 (nanoflow liquid chromatography) 1200 System. Tryptic peptides (2µg) were loaded onto a C18 trap  
433 (75µm x 2cm; Acclaim PepMap 100, P/N 164946; ThermoFisher) at a flow rate of 2µL/min of solvent A  
434 (0.1% formic acid in LC-MS grade H<sub>2</sub>O). Peptides were eluted using a 120min gradient from 5 to 40%  
435 (5% to 28% in 105min followed by an increase to 40% B in 15min) of solvent B (0.1% formic acid in  
436 80% LC-MS grade acetonitrile) at a flow rate of 0.3µL/min and separated on a C18 analytical column  
437 (75µm x 50cm; PepMap RSLC C18; P/N ES803A; ThermoScientific). Peptides were then electrosprayed  
438 using 2.1kV voltage into the ion transfer tube (300°C) of the Orbitrap Lumos operating in positive mode.  
439 For LC-MS/MS measurements with the FAIMS Pro (Thermo Fisher Scientific), multiple compensation  
440 voltages (CV) were applied, -40V, -60V, and -80V with a cycle time of 1 second. FAIMS was used to

441 generate technical replicates from plex 1 to 6. The Orbitrap first performed a full MS scan at a resolution  
442 of 120,000 FWHM to detect the precursor ion having a m/z between 375 and 1,575 and a +2 to +4 charge.  
443 The Orbitrap AGC (Auto Gain Control) and the maximum injection time were set at  $4 \times 10^5$  and 50ms,  
444 respectively. The Orbitrap was operated using the top speed mode with a 3 second cycle time for  
445 precursor selection. The most intense precursor ions presenting a peptidic isotopic profile and having an  
446 intensity threshold of at least  $2 \times 10^4$  were isolated using the quadrupole (Isolation window (m/z) of 0.7)  
447 and fragmented using HCD (38% collision energy) in the ion routing multipole. The fragment ions (MS2)  
448 were analyzed in the Orbitrap at a resolution of 15,000. The AGC and the maximum injection time were  
449 set at  $1 \times 10^5$  and 105ms, respectively. The first mass for the MS2 was set at 100 to acquire the TMT  
450 reporter ions. Dynamic exclusion was enabled for 45 seconds to avoid of the acquisition of same  
451 precursor ion having a similar m/z (plus or minus 10ppm).

#### 452 **Proteomic data and bioinformatics analysis**

453 Spectral data acquired from the mass spectrometer were matched to peptide sequences using MaxQuant  
454 software (v.1.6.14)<sup>49</sup>. Due to a lack of direct compatibility with Maxquant, spectra generated using the  
455 FAIMS pro was first converted to MzXML using the FAIMS MzXML Generator from the Coon's lab  
456 (<https://github.com/coongroup/FAIMS-MzXML-Generator>). Next, peptide sequences from the human  
457 proteome and Sars-CoV-2 proteins were obtained from the UniProt database (May 2021) and matched  
458 using the Andromeda<sup>50</sup> algorithm at a peptide-spectrum match false discovery rate (FDR) of 0.05. Search  
459 parameters included a mass tolerance of 20 p.p.m. for the parent ion, 0.5 Da for the fragment ion,  
460 carbamidomethylation of cysteine residues (+57.021464 Da), variable N-terminal modification by  
461 acetylation (+42.010565 Da), and variable methionine oxidation (+15.994915 Da). Relative quantification  
462 was set as TMT 6-plex labels 126 to 131. The cleavage site specificity was set to Trypsin/P, with up to  
463 two missed cleavages allowed. Next, the evidence.txt and proteinGroups.txt were loaded into the R  
464 software (v4.0.2) for statistical analysis. The normalization and identification of differentially expressed



465 proteins was performed using the MSstatsTMT package<sup>51</sup>. Multiple comparisons were corrected using the  
466 Benjamini-Hochberg approach.

467 **Leukocyte and lymphocyte isolation.** For lymphocyte isolation, whole blood (2mL) was collected in  
468 5mL polystyrene round-bottom heparinized vacutubes. To isolate lymphocytes by immunomagnetic  
469 negative selection, 100µL of Isolation Cocktail and 100µL of Rapid Spheres (EasySep™ Direct Human  
470 Total Lymphocytes Isolation Kit: 19655, StemCell Technologies) were added to 2 mL of whole blood.  
471 After mixing and 5min incubation at RT, the sample volumes were topped up to 2.5mL with 0.04%  
472 bovine serum albumin (BSA) in PBS. The diluted sample was incubated in the magnet without lid for  
473 5min, at RT and negatively selected lymphocytes were decanted into a new 5 mL polystyrene tube.  
474 Except the addition of Isolation Cocktail, all steps were repeated once. The final lymphocyte cell  
475 suspension was transferred to a 15 mL polypropylene tube and a volume of 5mL 0.04% BSA in PBS was  
476 added to the sample. Lymphocytes were precipitated by centrifugation for 5 min at 2000rpm, supernatant  
477 was discarded, and cells were resuspended in 5 mL of 0.04% BSA in PBS. This last step was repeated  
478 once, and cells were then resuspended in 100 µL of PBS+0.04% BSA. Cell density was quantified with a  
479 hemacytometer, cell viability was assessed with Trypan Blue staining (T8154; Sigma Aldrich), and 7500  
480 live lymphocytes were transferred to a sterile 1.5 mL microcentrifuge tube.

481 For leukocyte isolation, 1 mL of whole blood from heparin containing vacutubes was transferred to 5 mL  
482 polystyrene round-bottom tubes and 12µL of 0.5M EDTA was added. 2% FBS in PBS (1mL) and 50µL  
483 of EasySep RBC Depletion spheres (EasySep™ RBC Depletion Reagent: 18170, Stem Cell  
484 Technologies) were added to immunomagnetically deplete red blood cells. After 5 min of magnet  
485 incubation at RT, cell suspension containing leukocytes was decanted into a new 5mL polystyrene tube.  
486 To ensure complete removal of red blood cells, RBC depletion was repeated, and cell suspension  
487 containing leukocytes was decanted into a new 15mL polypropylene tube. Leukocytes were precipitated  
488 by centrifugation at 2000rpm for 5 min at 20°C and resuspended in 5mL of 0.04% BSA in PBS. This last  
489 step was repeated once, and leukocytes were resuspended in 2 mL of 0.04% BSA in PBS. Cell viability

490 and cell density were assessed, and 7500 live leukocytes were transferred to the microcentrifuge tube  
491 containing the lymphocyte cell suspension. The volume of the cell suspension containing 7500  
492 lymphocytes and 7500 leukocytes in a total of 50  $\mu$ L of 0.04% BSA in PBS.

### 493 **Immunocytochemistry and immunohistochemistry**

494 Isolated leukocyte and lymphocyte samples were fixed in 4% paraformaldehyde in PBS (0.2mM and  
495 pH7.4), and spun in a cytocentrifuge (8min at 300g) onto coated slides. Pathological lung sections (FFPE  
496 fixed and sectioned at 5 $\mu$ m) were deparaffinized in Slide Brite (Fisher Scientific NC968653) and  
497 rehydrated. Slides were permeabilized and blocked with 10% normal donkey serum in PBS (with 0.5%  
498 triton X-100), primary antibodies (S100A8/9 Abcam ab22506; IFITM1 Abcam ab233545) were  
499 incubated at 4°C overnight, followed by incubation with donkey anti-rabbit-Alexa488 (Invitrogen  
500 A32790) or anti-mouse-Alexa555 (Invitrogen A31570) for 1h at room temperature (RT). Cytospun slides  
501 were sequentially stained with CD24 (Abcam ab202073) on the same slides for 1h at RT, followed by  
502 donkey anti-rabbit-Alexa647 (Invitrogen A31573). Imaging was done using a VS-120 slide scanner  
503 (Olympus) and high resolution image imaging was done using an SP8 spectral confocal microscope  
504 (Leica). Image processing was completed in Fiji <sup>52</sup>.

505 **Single-cell RNA-Seq library construction, alignment, and quality control.** A total of 15,000 single  
506 cells (containing an equal proportion of leukocytes and lymphocytes) were loaded for partitioning using  
507 10X Genomics NextGEM Gel Bead emulsions (Version 3.1). All samples were processed as per  
508 manufacturer's protocol (with both PCR amplification steps run 12X). Quality control of resulting  
509 libraries and quantification was performed using TapeStation D1000 ScreenTape assay (Agilent).  
510 Sequencing was performed using Illumina NovaSeq S2 and SP 100 cycle dual lane flow cells over  
511 multiple rounds to ensure each sample received approximately 32,000 reads per cell. Sequencing reads  
512 were aligned using CellRanger 3.1.0 pipeline<sup>53</sup> to the standard pre-built GRCh38 reference genome.  
513 Samples that passed alignment QC were aggregated into single datasets using CellRanger aggr with  
514 between-sample normalization to ensure each sample received an equal number of mapped reads per cell.

515 Aggregated non-dexamethasone-treated COVID-19 (n = 12) and bacterial ARDS (n = 9) samples  
516 recovered 1,872,659 cells that were sequenced to 38,410 post-normalization reads per cell. Likewise,  
517 aggregated COVID-19 samples with (n = 9) or without (n = 12) dexamethasone recovered 1,748,551  
518 single cells sequenced to 51,415 post-normalization reads per cell. Aggregated healthy samples recovered  
519 19,816 cells, including 1,912 post-QC neutrophils (n = 5).

520 **Single-cell RNA-Seq computational analyses and workflows.** Filtered feature-barcode HDF5 matrices  
521 from aggregated datasets were imported into the R package Seurat v.3.9 for normalization, scaling,  
522 integration, multi-modal reference mapping, louvain clustering, dimensionality reduction, differential  
523 expression analysis, and visualization <sup>54</sup>. Briefly, cells with abnormal transcriptional complexity (fewer  
524 than 500 UMIs, greater than 25,000 UMIs, or greater than 25% of mitochondrial reads) were considered  
525 artifacts and were removed from subsequent analysis. Since granulocytes have relatively low RNA  
526 content (due to high levels of RNases), QC thresholds were informed by <sup>8</sup> as they recently defined several  
527 rodent and human neutrophil subsets from scRNA-Seq samples. Cell identity was classified by mapping  
528 single cell profiles to the recently published PBMC single-cell joint RNA/CITE-Seq multi-omic reference  
529 <sup>55</sup>.

530 **Annotation of neutrophil states.** Since no published reference automates granulocyte annotations,  
531 neutrophil clusters were manually annotated by querying known markers (i.e. CSF3R, S100A8, S100A9,  
532 MMP8, MMP9, ELANE, MPO)<sup>56</sup> and were corroborated using the R package SingleR<sup>57</sup>. Neutrophil  
533 states were defined by grouping unsupervised (louvain at default resolution) subclusters based on two  
534 overlapping criteria: scVelo-inferred neutrophil maturity, and 2. by corroborating gene expression and  
535 SCENIC-inferred GRN signatures with previous human and rodent neutrophil scRNA-Seq studies.  
536 Immature neutrophils were defined as  $CD24^+ARG1^+ELANE^+MPO^+ATF4^{GRN-active}JDP2^{GRN-active}$   
537 neutrophils <sup>7,8,47,58</sup> that were reproducibly assigned as ‘root cells’ in scVelo-based latent time pseudo-  
538 ordering. IFN<sup>active</sup> neutrophils were defined by preferential mRNA splicing (positive velocity) and  
539 expression of IFN-stimulated genes such as IFITM1/2, IFIT1/2/3, ISG15/20, and IFI6/27/44/44L <sup>6,44,59</sup>.

540 PG<sup>active</sup> neutrophils were distinguished by preferential splicing of PTGS2/COX2 (as well as expression for  
541 prostaglandin transport LST1)<sup>44</sup> and included a subset that expressed high levels of IL1 $\beta$  decoy receptor  
542 IL1R2<sup>33</sup>. Lastly, IL7R<sup>+</sup> neutrophils (a small but distinct subset that maybe of thymic origin<sup>60</sup> expressed  
543 high levels of ribosomal subunit genes (e.g. RPL5/7A/8/13/18/19/23/24/27/P0) that are highly  
544 reminiscent of ‘ribosomal<sup>hi</sup>-specific cluster 7’ identified previously<sup>47</sup>.

545 **Statistical approach for comparing cell proportions.** To test whether cell composition was changed  
546 due to infection type (COVID-19 versus Bacterial ARDS) or treatment group (dexamethasone versus  
547 non-dexamethasone), a generalized linear mixed-effects model was employed where infection type and  
548 treatment group were considered fixed and individual patients were considered random effect. Fitting was  
549 done with Laplace approximation using the ‘glmer’ function in the ‘lme4’ R package<sup>61</sup> and p-values were  
550 calculated using the R package ‘car’. Boxplots comparing cell type composition were generated using the  
551 ggplot2 package. Since a subset of patients sampled at t1 were discharged from ICU prior to t2 collection  
552 (non-random or non-ignorable missing data), we limit statistical comparisons to between group  
553 comparisons within one time point (e.g., COVID-19 72h vs Bacterial ARDS 72hr, dexamethasone-treated  
554 72h vs non-dexamethasone-treated 72h) and do not estimate temporal differences across t1 and t2.

555 **Inferring cell communication networks.** Differential cell-cell interaction networks were reconstructed  
556 using the Connectome R toolkit v0.2.2<sup>62</sup> and CellChat v1.0.0<sup>63</sup>. Briefly, *DifferentialConnectome* queried  
557 Seurat R objects housing datasets integrated by infection type and dexamethasone status to define nodes  
558 and edges for downstream network analysis. Total number of interactions and interaction strengths were  
559 calculated using CellChat’s *compareInteractions* function. Differential edge list was passed through  
560 *CircosDiff* (a wrapper around the R package ‘circlize’) and CellChat’s *netVisual\_chord\_gene* to filter  
561 receptor-ligand edges and generate Circos plots.

562 **Consensus DEGs and perturbation scores.** Differentially expressed genes (DEGs) were those with an  
563 average log fold change (FC) greater than 0.25 (p-adjusted < 0.05) as determined by Seurat’s Wilcoxon  
564 rank-sum test. Consensus stacked bars showing cumulative log fold changes (colored by individual

565 sample contributions) were generated using *constructConsensus* function <sup>7</sup> for genes exhibiting  
566 reproducible changes across patients (>3 for 72-hour comparisons, > 2 for 7-day comparisons). Gene Set  
567 Enrichment analyses of consensus DEGs were performed using gProfiler's g:GOST (p-value cutoff  
568 <0.05). A cell state-specific 'perturbation score' was calculated to reflect the magnitude of response  
569 elicited by factoring in number and cumulative FC of consensus DEGs. Perturbation scores were  
570 visualized using Nebulosa-generated density plots <sup>64</sup>.

571 **Constructing cellular trajectories using RNA velocity.** Analysis of neutrophil trajectories was  
572 performed by realigning CellRanger count-generated BAMs with RNA velocity command-line tool <sup>20</sup>  
573 using the *run10x* command and human (GRCh38) annotations. The output loom files containing spliced  
574 and unspliced counts were combined to compare neutrophils in COVID-19 with Bacterial ARDS controls  
575 and dexamethasone-treated with non-treated COVID-19 patients. For both analyses, combined looms  
576 were imported into Seurat v.3.9 using the *ReadVelocity* function in SeuratWrappers v.0.2.0, normalized  
577 using *SCTransform* v.0.3.2 <sup>65</sup>, reduced and projected onto a UMAP, and exported as a .h5 file using the  
578 *SaveH5Seurat* function. Counts stored in H5 files were imported, filtered, and normalized as  
579 recommended in the scVelo v.0.2.1 workflow <sup>19</sup>. RNA velocities were estimated using stochastic and  
580 dynamical models. Since both models yielded comparable results, stochastic model was used as default  
581 for all subsequent analyses. Calculations stored in AnnData's metadata were exported as CSVs and kernel  
582 density lines depicting Velocity-inferred latent time distribution were plotted with ggplot2 v.3.1.1.

583 **Gene Regulatory Network reconstruction.** Single-cell regulatory network inference and clustering  
584 (SCENIC)<sup>26</sup> was employed to infer regulatory interactions between transcription factors (TFs) and their  
585 targetome by calculating and pruning co-expression modules. Briefly, neutrophils were subsetted from  
586 scVelo-realigned Seurat object and processed using default and recommended parameters specified in  
587 SCENIC's vignette (<https://github.com/aertslab/SCENIC>) using the hg19 RcisTarget reference. Regulon  
588 activity scores (in '3.4\_regulonAUC.Rds', an output of the SCENIC workflow) were added to scVelo  
589 object (using *CreateAssayObject* function) to jointly project trajectory and TF activity onto the same

590 UMAP embeddings. Consensus stacked bars showing cumulative logFC of AUCell scores for each TF  
591 (colored by individual sample contributions) were generated by modifying the *constructConsensus*  
592 function<sup>7</sup> for SCENIC assay. Targetome of TFs predicted as drivers of neutrophil states (stored in  
593 '2.6\_regulons\_asGeneSet.Rds') was profiled using g:Profiler's functional enrichment analysis and genes  
594 intersecting with the Interferon pathway were plotted using iRegulon (Cytoscape plugin)<sup>66</sup>.

595 **Comparing scRNA-Seq findings with published datasets.** To test whether dexamethasone-suppressed  
596 neutrophil genes at t1 and t2 (Extended Data Table 4) predicted COVID-19 mortality, we repurposed  
597 methods described in<sup>33</sup> and employed whole blood bulk RNA-Seq datasets generated by<sup>34</sup> as a validation  
598 cohort of 103 samples (where 17 were fatal). Briefly, each of the 103 samples were scored by the  
599 aggregated expression of dexamethasone-suppressed neutrophil consensus genes at t1 and t2 using  
600 Seurat's AddModuleScore(). Dexamethasone-suppressed module scores were used as the predictor  
601 variable and 28-day mortality was used as the response variable to construct an ROC curve using pROC's  
602 roc() function. To infer bronchoalveolar neutrophil composition in severe and moderate COVID-19<sup>11</sup> and  
603 across bacterial pneumonia and COVID-19<sup>32</sup>, neutrophils (CSF3R<sup>+</sup>, S100A8<sup>+</sup>, S100A9<sup>+</sup>) captured in  
604 BALF scRNA-Seq datasets were projected onto our peripheral blood reference using mutual nearest  
605 neighbor anchoring (FindTransferAnchors) and identity transferring (TransferData and AddMetaData)  
606 strategy implemented in Seurat v4<sup>54</sup>.

607 **COVID Neutrophil Atlas.** To enable intuitive exploration of single-cell datasets, a web portal  
608 ([http://biernaskielab.ca/covid\\_neutrophil](http://biernaskielab.ca/covid_neutrophil) or [http://biernaskielab.com/covid\\_neutrophil](http://biernaskielab.com/covid_neutrophil)) was built using  
609 RShiny v1.1.0, shinyLP v.1.1.2, and shinythemes v.1.1.2 packages.

610 **Data availability.** Single cell RNA-Seq datasets are available at NCBI GEO (which automatically makes  
611 SRA deposit) at the following accession: GSE157789. Single-cell datasets can be further explored on our  
612 companion portal at [http://biernaskielab.ca/COVID\\_neutrophil](http://biernaskielab.ca/COVID_neutrophil) or  
613 [http://biernaskielab.com/COVID\\_neutrophil](http://biernaskielab.com/COVID_neutrophil). Velocity-generated LOOM files and processed R objects  
614 are available for reanalysis from: <http://doi.org/10.6084/m9.figshare.14330795>. Whole blood bulk RNA-

615 Seq datasets employed as an independent validation cohort were downloaded from GSE157103. BALF  
616 scRNA-Seq datasets from severe and moderate COVID-19 were downloaded from GSE145926.  
617 Processed BALF scRNA-Seq objects from patients with bacterial pneumonia and COVID-19 (archived at  
618 GSE167118) were downloaded from authors' archive: [https://figshare.com/articles/dataset/\\_/13608734](https://figshare.com/articles/dataset/_/13608734).  
619 Mass spectrometry datasets will be available via PRIDE Archive (<http://www.ebi.ac.uk/pride/archive>), it  
620 has been submitted (submission #: 1-20210702-114055) and is pending accessioning.

621 Proteomics data will be available at PRIDE (<https://www.ebi.ac.uk/pride/>), it has been submitted  
622 (submission #: 1-20210702-114055) and is pending accessioning.

623 **Code availability.** All analyses were performed using publicly available software as described in the  
624 methods section. Raw scripts are available upon request.

625 **Supplementary Information** is available for this paper.

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647



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