

Title: Regulation of low temperature stress in plants by microRNAs

Running title: Role of miRNAs in low temperature response

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1 Abstract

2 Low temperature is one of the most common environmental stresses that seriously affects the
3 growth and development of plants. However, plants have the plasticity in their defense
4 mechanisms enabling them to tolerate and, sometimes, even survive adverse environmental
5 conditions. MicroRNAs (miRNAs) are small non-coding RNAs, approximately 19-21
6 nucleotides in length, and are being increasingly recognized as regulators of gene expression at
7 the post-transcriptional level and have the ability to influence a broad range of biological
8 processes. There is growing evidence in the literature that reprogramming of gene expression
9 mediated through miRNAs, is a major defense mechanism in plants enabling them to respond to
10 stresses. To date, numerous studies have established the importance of miRNA-based regulation
11 of gene expression under low temperature stress. Individual miRNAs can modulate the
12 expression of multiple mRNA targets and, therefore, the manipulation of a single miRNA has the
13 potential to affect multiple biological processes. Numerous functional studies have attempted to
14 identify the miRNA-target interactions and have elaborated the role of several miRNAs in cold-
15 stress regulation. This review summarizes the current understanding of miRNA-mediated
16 modulation of the expression of key genes as well as genetic and regulatory pathways, involved
17 in low temperature stress responses in plants.

18 **Keyword Index:** MicroRNAs, low temperature, cold stress, CBFs, cold-acclimation

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23 Introduction

24 Abiotic stresses such as drought, salinity and temperature extremes adversely affect
25 growth and productivity of agricultural crops. Cold is among the major abiotic stresses, which
26 significantly reduces yield and affects almost every aspect of the physiology and biochemistry of
27 plants (Josine *et al.* 2011; Sanghera *et al.* 2011). Low temperature (LT), including chilling (0-
28 10°C) and freezing (< 4°C) is known to impact the survival and geographical distribution of
29 plants (Josine *et al.* 2011). Although temperate plants do not display freezing tolerance they are
30 known to be chilling tolerant (Josine *et al.* 2011). Exposures to chilling temperatures increase
31 their freezing tolerance by a process known as 'cold acclimation' (Levitt, 1980; Thomashow
32 1999). Contrary to this, plants from tropical/sub-tropical regions such as, rice, maize, corn,
33 cotton, tomato are chilling sensitive and do not have the capacity to cold acclimatize
34 (Thomashow *et al.* 1999). Moreover, cold acclimation is associated with modifications in plant
35 cell membranes, increased levels of Reactive Oxygen Species (ROS) and activation of ROS
36 scavenging systems, proline accumulation, marked changes in gene expression and biochemical
37 pathways affecting photosynthesis (Sanghera *et al.* 2011; Theocharis *et al.* 2012).

38 Low temperature imposes stress on a plant in two ways: the effects of LT alone and
39 dehydration of the cells and tissues when cellular water freezes (Beck *et al.* 2007). Specifically,
40 LT affects cell survival, cell division, photosynthetic efficiency, and water transport with
41 subsequent negative impact on plant growth and productivity (Beck *et al.* 2007). As normal
42 cellular functions are disrupted during abiotic stress, a quick and wide reprogramming at the
43 molecular level is required to respond to these disruptions. This reprogramming is the result of
44 transcriptional, post-transcriptional and translational regulation of the expression of stress
45 responsive genes (Jaglo *et al.* 2001; Skinner *et al.* 2005; Van-Buskirk and Thomashow 2006;

46 Chinnusamy *et al.* 2007; Jeknić *et al.* 2014). Among the key players in the regulation of gene
47 expression in plants are miRNAs, which are abundant, endogenous, small non-coding RNA
48 molecules known to modulate post-transcriptional regulatory processes (Wang *et al.* 2011;
49 Sunkar *et al.* 2012).

50 The purpose of this article is to review available literature on miRNAs and their role in
51 mediating plant responses to LT stresses. First, we discuss the transcriptional regulation of genes
52 as an adaptive mechanism of plants during LT stress, followed by a section on miRNA
53 biogenesis, their mode of action and involvement in the molecular processes in plants following
54 LT stress. We have also attempted to summarize studies reported in the literature on the
55 generation and characterization of transgenic plants with altered expression of key miRNAs that
56 are known to be involved in mediating tolerance to LT stress in plants. We conclude that
57 additional expression and functional characterization studies will further improve our
58 understanding of the role of miRNAs in the adaptive mechanisms of plants to LT stresses. This
59 enhanced knowledge could be very useful in the design of rational approaches to engineering LT
60 stress tolerance in economically important plants.

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62 **Cold responsive transcriptional regulation**

63 Over the years, various differential screening and cloning studies (Thomashow 1999;
64 Jaglo *et al.* 2001) have led to the identification of a number of cold-regulated genes, including
65 *COR* (cold-responsive), *KIN* (cold-induced), *LTI* (low-temperature induced) or *RD* (responsive to
66 dehydration). Cold-regulated genes constitute about 4% to 20% of the *Arabidopsis* genome
67 (Hannah *et al.* 2005; Lee *et al.* 2005) and include C-Repeat Binding Factors (CBFs), members of

68 the AP2/ERF (APETALA2/Ethylene-Responsive Factor) transcription factor (TF) family, which
69 bind and activate the expression of many *COR* genes (Gilmour *et al.* 1998; Thomashow 1999).
70 The promoters of *COR* genes have a CRT/DRE (C-repeat/Dehydration Responsive Element)
71 which acts as a binding site for *CBF* proteins (Stockinger *et al.* 1997) (Figure 1). The gene
72 products of *COR*, *KIN*, *LTI* and *RD* genes may be classified in two distinct categories. The first
73 group includes late embryogenesis abundant proteins (LEA), heat shock proteins (Hsp),
74 antifreeze proteins, lipid transfer proteins, dehydrins and compatible solutes (sugars, free sterols,
75 raffinose, glucosides, proline, glycine betaine) (Szabados and Savoure 2010; Kaur *et al.* 2011,
76 Megha *et al.* 2014). The second group contains various TFs, which are involved in regulation of
77 signal transduction and expression of cold-inducible genes (Sanghera *et al.* 2011). Many of
78 these proteins and TFs probably play crucial roles in mediating the observed LT stress tolerance
79 of transgenic plants generated in different studies (Sanghera *et al.* 2011). For instance,
80 transgenic plants expressing cold shock protein (CSP), C2H2 zinc finger, Acyl-CoA- binding
81 protein (ACBP), thermal hysteresis proteins/antifreeze proteins and many more showed
82 improved tolerance to LT stress (Vogel *et al.* 2005; Chen *et al.* 2008; Kim *et al.* 2009; Zhu *et al.*
83 2010). CSPs function as RNA chaperones by destabilizing the secondary structures of RNA
84 (Weber *et al.* 2002). In *Arabidopsis*, *AtCSP3* when over-expressed resulted in enhanced freezing
85 tolerance of transgenic plants. The increased freezing tolerance has been attributed to *AtCSP3*
86 acting as RNA chaperon and thus regulating mRNA stability by mediating RNA duplex
87 formation, which then stabilizes mRNA from exonucleolytic degradation (Kim *et al.* 2009). The
88 over-expression of a Thermal Hysteresis Protein gene, *Thp1*, in *Arabidopsis* resulted in plants
89 with low electrolyte leakage and less accumulated Malondialdehyde (MDA), and thus cold-
90 tolerant plants (Zhu *et al.* 2010). Moreover, Hsp expression is induced by cold stress in plants

91 (Timperio *et al.* 2008). These Hsps function in membrane protection, maintaining proteins in
92 their functional conformations, the refolding of denatured proteins and preventing protein
93 aggregation (Timperio *et al.* 2008). Soluble sugars act as compatible solute, by preserving water
94 within the cells, thereby reducing water availability in apoplast for ice nucleation (Ruelland *et al.*
95 2009). Some PR (pathogen-related) proteins, such as PR1, PR2 (β -1,3-glucanase) and PR5
96 (thaumatin-like proteins) have been found to have antifreeze properties (Venketesh &
97 Dayananda 2008). The antifreeze activity of these PR proteins inhibits recrystallization of
98 intercellular ice in the apoplastic space thereby preventing intracellular ice formation (Janska *et*
99 *al.* 2010). *Arabidopsis* Low Temperature-Induced 30 (LTI30) belongs to the group II LEA
100 family and has been shown to be involved in freezing tolerance, possibly by Ca^{2+} signalling
101 (Chung & Parish, 2008). All these studies clearly establish the important role of different cold-
102 regulated genes and their products in modulation of the cold stress response.

103 In *Arabidopsis*, three CBF genes have been identified (Stockinger *et al.* 1997). The CBF
104 cold responsive pathway is the best-characterized cold tolerance pathway in plants, with *CBF1*,
105 *CBF2* and *CBF3* (also known as *DREB1b*, *DREB1c* and *DREB1a*) as its main players in
106 *Arabidopsis* (Van-Buskirk and Thomashow 2006; Chinnusamy *et al.* 2007). Followed by their
107 discovery and functional characterization in *Arabidopsis*, CBF homologs have been identified in
108 a variety of monocots and dicots, including rice, wheat, barley, and *Brassica napus* (Jaglo *et al.*
109 2001; Choi *et al.* 2002; Dubouzet *et al.* 2003; Vágújfalvi *et al.* 2003; Skinner *et al.* 2005; Jeknić
110 *et al.* 2014). The expression of CBF genes is up-regulated in a rapid and transient fashion after
111 cold treatment (Dubouzet *et al.* 2003; Chinnusamy *et al.* 2007; Takuhara *et al.* 2011). Studies
112 show that the expression of CBFs is regulated by *ICE1*, *ICE2* (Inducer of CBF expression) and
113 three closely related CAMTA (calmodulin binding transcriptional activators) TFs (Chinnusamy

114 *et al.* 2003; 2007; Fursova *et al.* 2009; Doherty *et al.* 2009; Kim *et al.* 2013). *ICE1* encodes a
115 bHLH (basic helix-loop helix) protein, a constitutive TF, which gets activated at low temperature
116 and acts upstream of the *CBF3* in cold-responsive pathways (Chinnusamy *et al.* 2003; Zarka *et*
117 *al.* 2003; Lee *et al.* 2005) (Figure 1). Overexpression of *ICE1* and *ICE2* in transgenic plants has
118 been shown to increase the expression of *CBF3* and *CBF2* (Chinnumamy *et al.* 2003; Fursova *et*
119 *al.* 2009). CAMTA3 binds to *CBF2* promoter resulting in increased expression of *CBF2* under
120 cold stress (Doherty *et al.* 2009). *Arabidopsis* mutants of CAMTA TF have shown decreased
121 ability to cold acclimate, indicating their role in regulation of *CBF* expression (Doherty *et al.*
122 2009; Kim *et al.* 2013). It can be concluded from all these studies that although *CBF* genes have
123 similar biological functions, the regulation of their expression is considerably complex.

124 Overexpression of *CBF* genes enhances the cold tolerance of *B. napus* (Jaglo *et al.* 2001),
125 poplar (Benedict *et al.* 2006), and potato (Pino *et al.* 2007). In *Arabidopsis*, constitutive
126 overexpression of *CBF1* and *CBF3* has been shown to activate the entire cascade of known
127 *CBF/DREB* regulated *COR* genes, even at warm temperatures, and resulted in enhanced freezing
128 tolerance (Jaglo *et al.* 1998; Gilmour *et al.* 2000). Based on results from transcriptomic and
129 metabolomics studies, it was concluded that the improved stress tolerance of *Arabidopsis* plants
130 overexpressing *CBF1* may be due to an accumulation of various beneficial metabolites and
131 through the induction of many stress-responsive genes (Fowler and Thomashow 2002;
132 Marumya *et al.* 2004, 2009). However, the constitutive overexpression of *CBF* under the
133 control of the CaMV 35S promoter resulted in a 'stunted' growth phenotype and delayed
134 flowering in *Arabidopsis*, *B. napus*, and rice (Gilmour *et al.* 2000; Jaglo *et al.* 2001; Ito *et al.*
135 2006). The use of stress-inducible rd29A promoter instead of the constitutive promoter for
136 overexpression studies with *CBF1/DREB1a* minimized the negative effects on plant growth

137 (Kasuga *et al.* 1999; 2004). Interestingly, *CBF* overexpressing plants are also tolerant to salt,
138 drought and heat stress, suggesting that the *CBF* function extends beyond cold stress tolerance
139 (Kasuga *et al.* 1999; Zhang *et al.* 2009a; Ishizaki *et al.* 2013; Kidokoro *et al.* 2015). In contrast,
140 observations on *Arabidopsis* mutants including, *eskimo1*, which display enhanced freezing
141 tolerance without prior cold treatment, have suggested the existence of *CBF*-independent cold
142 acclimation pathways. Such mutants exhibited no changes in expression of *CBF* components,
143 but showed a high level of proline accumulation (Fowler and Thomashow 2002), suggesting that
144 changes in plant metabolism or distinct signaling pathways activate different aspects of cold-
145 responsive gene expression and cold acclimation.

146 In addition to the reprogramming of gene expression, maintaining metabolic homeostasis
147 through detoxification of ROS is another mechanism that is critical for plant survival under LT
148 stress (Gill and Tuteja 2010) (Figure 1). The detoxifying machinery includes detoxifying
149 proteins such as, superoxide dismutase (SOD), ascorbate peroxidase (APX), catalase (CAT) and
150 guaiacol peroxidase (GPX) as well as the antioxidants glutathione (GSH) and ascorbate (Mittler
151 *et al.* 2004; Gill and Tuteja 2010; Choudhury *et al.* 2016). Readers are referred to excellent
152 reviews for a detailed understanding of role of ROS machinery in LT stress tolerance (Gill and
153 Tuteja, 2010; Choudhury *et al.* 2016).

154

155 **MicroRNAs: discovery, biogenesis and mechanisms**

156 **MiRNA Discovery**

157 The first miRNA (*lin-4*) was discovered in the nematode *Caenorhabditis elegans* and
158 was considered as small temporal RNAs (stRNAs) at that time (Lee *et al.* 1993). In the year

2001, because of their observed regulatory roles, these stRNAs were given a formal name, miRNAs, and were classified as a separate distinct class of RNAs (Lagos-Quintana *et al.* 2001; Lau *et al.* 2001; Lee *et al.* 2001). Efforts of four groups in mid-2002 reported the presence of RNAs with miRNA characteristics in *Arabidopsis* and thus 19 plant miRNAs (miRNA156 to miRNA 173) were identified 11 years after the discovery of lin-4 in *C. elegans* (Llave *et al.* 2002; Mette *et al.* 2002; Park *et al.* 2002; Reinhart *et al.* 2002). Currently, 8,604 mature miRNAs and 6,882 precursor miRNAs (pre-miRNAs) have been identified in 73 plant species (miRBase, version 21; Kozomara & Griffith-Jones 2014). As alluded to previously, miRNAs are non-coding RNA molecules which are 19-24 nt in length and function as gene regulators in diverse organisms. In plants, they affect many biological processes including organ development, phase transition (Chuck *et al.* 2009; Meng *et al.* 2010; Rubio-Somoza and Weigel 2011; Maizel and Jouannet 2012; Nova-Franco *et al.* 2015; Kamthan *et al.* 2015; Damodharan *et al.* 2016; Li and Zhang 2016) and in regulating abiotic and biotic stress tolerance (Ni *et al.* 2011; Li *et al.* 2011; Wang *et al.* 2011; Yang and Chen 2013; Mondal and Ganie 2014; Naya *et al.* 2014; Stief *et al.* 2014; Hackenberg *et al.* 2015; Xie *et al.* 2015; Karimi *et al.* 2016; Niu *et al.* 2016). Since the discovery of the first miRNA in 1993, a wide range of studies has provided clear evidence for the involvement of miRNAs in many biological processes including stress responses.

177 **MiRNA biogenesis**

178 MiRNAs are transcribed from *MIR* genes, but these transcripts do not get translated to
179 proteins (Coruh *et al.* 2014). The *MIR* loci are independent units and are often located in
180 intergenic regions of genomes (Chen 2004; Xie *et al.* 2005; Jones-Rhodes *et al.* 2006; Nozawa *et al.*
181 *et al.* 2012). These loci can be exonic or produced from transposable elements as observed in many

182 plant species including *Arabidopsis*, rice and wheat (Piriyaopongsa and Jordan 2008; Li *et al.*
183 2011; Lucas and Budak 2012). Primary transcripts (pri-miRNAs) are generated by the action of
184 RNA polymerase II (Pol II) on *MIR* loci (Bartel 2004; Xie *et al.* 2010; Kim *et al.* 2011; Bologna
185 and Voinnet 2014). A 5' 7-methylguanosine cap and a 3' polyadenylated tail are added in order
186 to stabilize the pri-miRNAs (Bartel 2004; Xie *et al.* 2005; Zhang *et al.* 2005). Reduced pri-
187 miRNA abundance is observed in *Arabidopsis* mutants deficient in Cyclin-Dependent Kinase F
188 (CDFK-1). Cyclin-dependent kinase F-1 mediates phosphorylation of largest subunit of RNA
189 polymerase II which is involved in capping on the nascent transcripts (Shimotohno *et al.* 2004).
190 Thus, impaired CDFK-1 activity reduces mature as well as pre-miRNA abundance, indicating
191 the important role of cap structure in stabilizing pri-miRNAs (Shimotohno *et al.* 2004;
192 Hajheidari *et al.* 2012). pri-miRNA transcripts are cleaved within the nucleus resulting in a
193 characteristic hairpin-like imperfect loop structure called precursor miRNA (pre-miRNA). The
194 pre-miRNA is further cleaved to release a miRNA/miRNA* duplex. miRNA* refers to the
195 strand complementary to miRNA, with a 2nt overhang at 3' end of this duplex. Most of the
196 cleavages in miRNA precursors, to form the pre-miRNA and mature miRNAs, are orchestrated
197 by Dicer Like-1 (DCL1), a type III RNase which is assisted by the dsRNA binding protein
198 Hypnotic leaves1 (HYL1) (Han *et al.* 2004; Vazquez *et al.* 2004), zinc finger protein Serrate
199 (SE) (Lobbes *et al.* 2006; Yang *et al.* 2006) and the G-patch domain protein tough (TGH) (Ren
200 *et al.* 2012). Both HYL1 and SE have been shown to improve the efficiency of pri-miRNA
201 processing through *in vitro* biochemical assays (Dong *et al.* 2008). HYL1 binds to
202 miRNA/miRNA* duplex region as a dimer, thereby enabling accurate pri-miRNA processing
203 (Yang *et al.* 2010), whereas zinc finger domain of SE is required for optimal DCL1 activity
204 (Iwata *et al.* 2013). *In vivo* studies show that TGH, a ssRNA binding protein, interacts with both

205 pri- and pre-miRNAs, in addition to its interaction with DCL1, HYL1 and SE, suggesting that it
206 is a crucial component of DCL1 machinery (Ren *et al.* 2012; Ren and Yu 2012). The 3' end of
207 each strand of miRNA and miRNA* is stabilized by a 2'-O-methylation at the 3'terminal ribose
208 by the nuclear protein HUA1 enhancer (HEN1), thus protecting miRNAs from uridylation and
209 degradation (Boutet *et al.* 2003; Li *et al.* 2005, Yu *et al.* 2005; Zhai *et al.* 2013). Following
210 methylation, the miRNA/miRNA* duplex is exported to the cytoplasm by HASTY, a homolog
211 of animal Exportin 5 (Park *et al.* 2005). In the cytoplasm, one strand of the duplex is
212 incorporated into AGO complex, which then assembles into a functional RNA-induced silencing
213 complex (RISC) driving either mRNA cleavage and/or repression (Mi *et al.* 2008; Montgomery
214 *et al.* 2008). The thermodynamic stability of the 5' end of each strand of duplex determines
215 which specific strand enters the RISC. It has been observed that the strand whose 5' end is less
216 tightly paired is the one that enters the complex, known as guide strand or miRNA, while the
217 miRNA* or passenger strand gets peeled away and is degraded (Khvorova *et al.* 2003; Schwarz
218 *et al.* 2003; Eamens *et al.* 2009; Kwak and Tomari 2012). The AGO protein contains a PAZ
219 domain (which binds the 3' of guide strand) and a PIWI domain with catalytic residues that
220 confer endonucleolytic activity to the RISC complexes, which are programmed to cleave mRNA
221 transcripts (Baumberger and Baulcombe 2005; Vaucheret *et al.* 2004, 2006; Iki *et al.* 2010). For
222 a detailed description of miRNA biogenesis in plants, readers are referred to reviews available in
223 the literature (Bartel 2004; Zhu *et al.* 2008; Rogers and Chen 2013; Ha and Kim 2014; Bologna
224 and Voinnet 2014).

225 **Mechanistic action of miRNAs**

226 Regulation of mRNA expression by miRNAs happens through two main mechanisms,
227 mRNA cleavage and translational inhibition. The degree of complementarity between miRNA

228 and its binding site within the target decides its mode of action; high complementarity implies
229 miRNA-mediates cleavage of target (Rhoades *et al.* 2002; Mallory *et al.* 2004; Liu *et al.* 2014),
230 while those with low complementarity mediates translational inhibition (Iwakawa and Tomari
231 2013, 2015). In plants, majority of miRNAs have target sites in the open-reading frame (ORFs)
232 and, infrequently, in the 5'-UTRs, 3'-UTRs, or in non-coding RNAs (Addo-Quaye *et al.* 2008;
233 German *et al.* 2008). MiRNAs show extensive complementarity with the target with less than
234 five mismatches and a single G:U wobble. The 5' region from position 2 to 13 is important for
235 plant miRNA-mediated target repression while positions 9 to 11 are critical for AGO slicing
236 (Mallory *et al.* 2004; Schwab *et al.* 2005). Despite the fact that majority of target sites are
237 subjected to AGO1 endonucleolytic cleavage, studies have reported the existence of translational
238 repression in plants (Aukerman *et al.* 2003; Brodersen *et al.* 2008; Lanet *et al.* 2009). It has been
239 observed that, in some instances, translational repression and cleavage pathways may overlap as
240 observed in the case of miR172 family, which regulates the expression of *APETALA2* (AP2)
241 (Aukerman *et al.* 2003). From these studies, it is clear that the regulation of mRNA expression
242 by miRNAs is modulated by different mechanisms, including endonucleolytic cleavage,
243 translational expression or a combination of both.

244 **MiRNAs responsive to LT stress**

245 MiRNAs were demonstrated to be involved in the regulation of cold stress for the first
246 time by Sunkar and Zhu (2004). Small RNA libraries were constructed from *Arabidopsis*
247 seedlings exposed to 0°C for 24h and other stresses such as dehydration and salinity. Subsequent
248 RNA gel blot analysis showed strong up-regulation of miR393 expression and down-regulation
249 of miR319c and miR398a expression under cold stress (Sunkar and Zhu 2004). Since this initial
250 study, around 17 studies in different plant species have confirmed the role of miRNAs in

251 response to LT stress (Table 1). Microarray profiling of miRNAs allowed parallel analysis of a
252 multitude of miRNAs but suffered from a major limitation of its inability to identify novel
253 miRNAs and could not be used for absolute quantification (Pritchard *et al.* 2012). However,
254 microarrays have been successfully used to profile known miRNAs in cold stressed *Arabidopsis*,
255 poplar and rice from years 2008-2010 (Table 1). Over the years, owing to the technological
256 advancements and availability of genomic sequences for a number of plant species, high
257 throughput, next-generation sequencing methods have become the preferred platform to profile
258 miRNAs under cold stress (Pritchard *et al.* 2012). Progress on physiological and molecular
259 methods for *de novo* identification of miRNAs in response to abiotic stresses, including cold has
260 been reviewed recently (Begheldo *et al.* 2015). Advances in bioinformatics have made possible
261 the identification and functional annotation of a large number of novel and known miRNAs
262 responding to LT stress from the vast quantities of data generated through RNA-Seq projects
263 (Table 1).

264 Differential profiling of LT-induced miRNAs using microarray and next generation
265 sequencing platforms has been reported from various plant species (summarized in Table 1),
266 including *Arabidopsis* (Liu *et al.* 2008), *Populus* (Zhang *et al.* 2009b; Chen *et al.* 2012), rice (Lv
267 *et al.* 2010), *Hemerocallis fulva* (An *et al.* 2014), tomato (Cao *et al.* 2014), grapevine (Sun *et al.*
268 2015) and almond (Karimi *et al.* 2016). Microarray analysis of LT-treated *Arabidopsis* revealed
269 an up-regulation of approximately 8.5% of total miRNAs, with miR408, miR397, miR396,
270 miR393, miR319, miR172, miR171, miR169, miR168 and miR165, exhibiting a fold change of
271 >1.5 (Liu *et al.* 2008). Based on several observations, response of a particular miRNA to the
272 same stress might vary depending on the plant species (Liu *et al.* 2008; Lv *et al.* 2010; An *et al.*
273 2014; Zhang *et al.* 2014a; Cao *et al.* 2015; Xu *et al.* 2016; Karimi *et al.* 2016). For instance,

274 expression of miR169 was down-regulated in grapevine, rice, wheat, *Populus* (Sun *et al.* 2015;
275 Lv *et al.* 2010; Chen *et al.* 2012; Tang *et al.* 2012), but up-regulated in *Arabidopsis*,
276 *Brachypodium* and almond (Liu *et al.* 2008; Zhou *et al.* 2008; Zhang *et al.* 2009b Karimi *et al.*
277 2016) under LT stress. Similarly, LT stress up-regulates miR397 in *Arabidopsis*, *Brachypodium*
278 and *Poncirus* (Liu *et al.* 2008; Zhou *et al.* 2008; Zhang *et al.* 2009a; Zhang *et al.* 2014b), but
279 down-regulates it in grapevine (Karimi *et al.* 2016). MiR398 is down-regulated in grapevine and
280 wheat (Karimi *et al.* 2016; Wang *et al.* 2014a) but up-regulated in *Arabidopsis* and *Poncirus* (Liu
281 *et al.* 2008; Zhou *et al.* 2008; Zhang *et al.* 2014b) in response to LT stress. Moreover, miRNA
282 expression can be also species-specific under LT stress. For instance, in *Brachypodium*, the
283 expression of three conserved miRNAs and 25 *Brachypodium*- specific miRNAs showed
284 significant changes in response to cold stress (Zhang *et al.* 2009b). In another study, 30 cold-
285 responsive miRNAs were identified in *Populus*, of which 27 were conserved and three were
286 *Populus*-specific miRNAs (Chen *et al.* 2012). Quite recently, 17 conserved and 12 grapevine-
287 specific miRNAs were identified after LT stress at 4°C in grapevine (Sun *et al.* 2015).

288 Different genotypes of one plant species may also vary in their capacity to respond to LT
289 stress and, therefore, the response of miRNAs to LT stress may be genotype specific within the
290 same plant species. Zhang *et al.* (2014a) identified 106 known miRNAs, 98 tea-specific
291 miRNAs and 32 cold-responsive miRNAs through deep sequencing of sRNA libraries from two
292 *Camellia sinensis* cultivars (cold tolerant and sensitive). Of these, 18 and 14 conserved miRNAs
293 were identified from cold-tolerant and sensitive tea cultivar, respectively and included miR171,
294 which is induced in response to LT stress in *Arabidopsis* (Liu *et al.* 2008).). In this study,
295 expression of miR171 family was up-regulated in cold-tolerant and down-regulated in cold
296 sensitive cultivar; suggesting that miR171 members may perform different functions under LT

297 stress (Zhang *et al.* 2014a). An inverse trend was observed for miR474, which was down-
298 regulated in cold-tolerant and up-regulated in cold-sensitive cultivar (Zhang *et al.* 2014a). In
299 wild tomato cultivar ‘LA1777’ with high chilling tolerance ability, Cao *et al.* (2014) identified
300 192 and 205 miRNAs with increased and decreased expression respectively, after chilling.
301 Despite some variance, similar trends were observed in the expression of six conserved and three
302 novel miRNAs in another chilling tolerant tomato cultivar ‘Hezouo908’ when subjected to same
303 treatment as LA1777 (Cao *et al.* 2014). Both of these studies suggest that miRNAs may play a
304 cultivar specific role in regulating LT stress tolerance.

305 Similar to cultivar specific expression of miRNAs, different tissues might show
306 differential expression of miRNAs. For instance, deep sequencing of two sRNA libraries from
307 chilled vegetative buds and young emerging leaves of peach identified 108 miRNAs in both
308 samples, while only 10 miRNAs were specific for buds and 25 miRNAs were unique in leaves
309 (Barakat *et al.* 2012). Chilling stress induced the expression of 17 miRNAs in buds when
310 compared to leaves; with miR167 and miR395 families being the most expressed in buds
311 (Barakat *et al.* 2012). Tissue-dependent expression of miRNAs was also evident under cold
312 stress in almond, in which miRNA expression profiles were compared between cold-treated
313 anther and ovary samples (Karimi *et al.* 2016). Expression of miRNAs including miR159-5p,
314 miR7723-3p, and miR160f-3p was ovary- as well as cold-stress specific, while miR393 was
315 found to be anther- and cold stress specific. Among differentially expressed miRNAs found in
316 this study (Karimi *et al.* 2016), miR482d-3p showed up-regulation in anther, while its expression
317 was down-regulated in the ovary. In contrast, expression levels of miR172a-5p and miR1511-3p
318 were higher in ovaries and low in anthers; an observation that is corroborated by the fact that
319 miR172 regulates flowering time in *Arabidopsis* (Zhu and Helliwell 2010). Furthermore, the

320 expression of different members of miR156 family (a, b, g, h, i) was down-regulated in both
321 tissue types indicating the possibility that they may share the same regulatory mechanisms in
322 different tissues (Karimi *et al.* 2016). It can be concluded from these observations that same
323 members of miRNAs may show varied or similar expression patterns in different plant tissues.

324 In addition to the aforementioned varying expression patterns of miRNAs observed in
325 different tissues, the duration of LT stress may also alter their expression patterns. For example,
326 the expression pattern of miR398 in grapevine and tomato showed a similar downward trend at
327 varying time points (8h, 24h, 48h) under LT of 4°C; but at the 4h time point, expression of
328 miR398 peaked to a 7-fold change only in grapevine (Cao *et al.* 2014; Sun *et al.* 2015).
329 Similarly, when comparing the expression of miR395 in grapevine and *Populus* over a LT stress
330 period of 2-8h, grapevine miR395 showed a slight increase in expression at 2h, while the
331 expression of *Populus* miR395 decreased at 2h (Chen *et al.* 2012; Sun *et al.* 2015). It has also
332 been observed that the expression of species-specific miRNAs can also be affected by the
333 duration of LT stress. For instance, a tomato specific miRNA, miR69.5p, exhibited higher
334 expression after 1 and 8h of stress, whereas it was observed to be down-regulated after 4, 12, 24
335 and 48h of cold stress (Cao *et al.* 2014). Interestingly, in *Populus*, the expression of cold-
336 responsive pto-miRS16 and pto-miRS16* exhibited inverse patterns, with miRS16* peaking at
337 8h and miRS16* decreasing at same time point (Chen *et al.* 2012). Differential expression of
338 both miRNA and miRNA* suggests involvement of miRNA* in regulating responses to LT.
339 Other recent findings have found a notably high accumulation of miRNA* and subsequent
340 down-regulation of targets (Okamura *et al.* 2008; Yang *et al.* 2011; Devers *et al.* 2011). These
341 observations suggest that there may be additional factors regulating the expression of miRNAs
342 downstream of their transcriptional regulation. From these observations, it can be concluded that

343 expression patterns of cold-responsive miRNAs vary with duration of stress as well as the
344 sensitivity/tolerance of a particular plant species towards LT stress.

345 **Genes targeted by LT stress responsive miRNAs**

346 MiRNAs do not act directly to modulate plant responses to LT stress. Instead, as stated
347 previously, miRNAs act as regulators of gene expression through endonucleolytic cleavage or
348 translational repression of target genes. Therefore, the identification of target genes involved in
349 LT responses is essential to reveal the regulatory functions of miRNAs as well as to delineate the
350 complex network of genes, which respond to an imposed stress. Both up- and down-regulated
351 cold responsive miRNAs are important in engineering LT stress tolerance in plants, since they
352 may target genes, which may influence cold tolerance in a positive or negative manner.

353 Generally, the up-regulation of a miRNA is associated with decreased expression of its target
354 gene and vice-versa. For instance, under normal growth conditions, miR398 is expressed at
355 optimal levels and, alters the abundance of its target transcripts, Cu/Zn SODs (*CSD1* and *CSD2*)
356 in *Arabidopsis* and rice (Sunkar *et al.* 2006; Yuzhu *et al.* 2010). Oxidative stress causes down-
357 regulation of miR398 expression both in *Arabidopsis*, rice and wheat (Sunkar *et al.* 2006; Yuzhu
358 *et al.* 2010; Wang *et al.* 2014a). And in wheat, accumulation of ROS under LT stress leads to
359 increased levels of ROS detoxifying CSDs, which is further mediated by suppression of miR398
360 levels (Wang *et al.* 2014a) (Figure 2). This inverse relationship between miR398 and its target
361 gene expression has been observed in other cold-stressed plants including tomato (Cao *et al.*
362 2014) and grapevine (Sun *et al.* 2015). Although no functional studies have established the
363 direct involvement of miR398 in cold stress regulation but, from the data available, it can be
364 inferred that miR398 regulates expression of CSDs during LT stress. A rice-specific miRNA,
365 miR1425, targets *Rf-1* (Fertility restorer gene), which is a type of PPR (Pentatricopeptide repeat)

366 protein and has been associated with increased cold tolerance of rice at the booting stage
367 (Komori and Imaseki 2005; Lu *et al.* 2008) (Figure 2). *Rf-1* is up-regulated under cold stress,
368 while miR1425 is down-regulated in rice panicle tissues, suggesting the possible modulation of
369 *Rf-1* expression via miR1425 regulation (Jeong *et al.* 2011). PPR proteins constitute a large
370 family of RNA binding proteins which are known to have a role in processing, splicing, stability,
371 editing and translation of RNA within mitochondria and chloroplasts (Nakamura *et al.* 2012;
372 Manna 2015). A study in *Arabidopsis* has demonstrated that under cold stress, PPR transcripts
373 were found to have shorter half-lives, which might enable quicker transition of mRNA levels
374 under stress conditions (Chiba *et al.* 2013). Thus, we further suggest that miR1425 regulates
375 cold tolerance by modulating levels of PPR proteins which might help plant to adjust to LT
376 stress, a hypothesis that warrants testing.

377 The target genes of cold-responsive miRNAs have also been observed to be involved in
378 the regulation of flowering time (e.g. Scarecrow-like protein, Nuclear Transcription factor Y,
379 NF-Y), leaf and vascular development (e.g. HD-ZIP proteins, F-box protein), root elongation
380 (e.g. NF-Y) to ROS signalling (e.g. Cu/Zn SODs), and LEA proteins (Figure 3). The differential
381 expression of such miRNA targets also provides additional evidence for crosstalk between gene
382 regulatory pathways involved in plant growth development and those involved in mediating
383 responses to abiotic stress tolerance. All these studies indicate that miRNAs are potent
384 regulators, which modulate LT responses in different plants by controlling the expression of their
385 target genes.

386 **Case studies: Altering miRNA expression to modulate LT stress tolerance**

387 ***Role of Arabidopsis miR408 in regulating LT stress tolerance***

388 MiR408 is a highly conserved miRNA family in land plants with 114 homologues
389 identified in 34 plants till date (Kozomara and Griffiths-Jones 2014; <http://www.mirbase.org/>).
390 Differential expression of miR408 in response to various environmental stresses including
391 drought, osmotic and oxidative stress, nitrate, cold, salinity, and mechanical stress, has been well
392 documented (Sunkar and Zhu 2004; Trindade *et al.* 2010; Zhou *et al.* 2010; Trevisan *et al.* 2012;
393 Mutum *et al.* 2013; Jovanovic *et al.* 2014; Zhang *et al.* 2014c; Ma *et al.* 2015). Expression of
394 miR408 is also altered in response to different metal stresses including copper, phosphate,
395 calcium, aluminium and manganese (Abdel-Ghany and Pilon 2008; Valdés-López *et al.* 2010;
396 Lima *et al.* 2011; Mutum *et al.* 2013; Melnikova *et al.* 2014). The *in vivo* targets of miR408
397 include transcripts for cuproproteins belonging to the phytocyanin family (cupredoxin,
398 plantacyanin and uclacyanin) and laccases *LAC3*, *LAC12* and *LAC13* (Abdel-Ghany and Pilon
399 2008). Members of phytocyanin family contain single copper ion and act as electron transfer
400 shuttles between proteins (De Rienzo *et al.* 2000; Choi and Davidson 2011). Laccases are
401 glycoproteins containing four copper atoms and catalyze the oxidation of their substrate
402 molecules with the production of water and oligomers, regulating cell wall function (Liang *et al.*
403 2006). Both phytocyanin family proteins and laccases are primary targets of miR408 and are
404 integral to the regulation of important biological pathways involved in abiotic stress response.

405 A recent study on miR408 overexpression (OE) in *Arabidopsis* reported enhanced LT
406 stress tolerance of *35S:miR408* OE lines (Ma *et al.* 2015). The *35S:miR408* lines exhibited
407 higher survival, low electrolyte leakage, higher F_v/F_m values (F_v/F_m represents the efficiency of
408 photosystem II) and lower levels of MDA, when compared to miR408-KO lines (knockout) and
409 wild type (WT) (Col-0) exposed to -0.5°C in the dark for 12 h prior to being returned to normal
410 growth conditions. In addition, leaf luminescence (a marker for lipid peroxidation levels) and

411 chlorophyll fluorescence were measured to determine cold-induced damage. A lower
412 luminescence and higher chlorophyll fluorescence was observed in miR408-OE plants than in
413 WT and miR408-KO, supporting the idea that elevated levels of miR408 correlates with
414 enhanced LT stress tolerance (Ma *et al.* 2015). This study also measured the expression levels of
415 miR408 and its target genes under cold stress (-0.5°C for 12 h) in the WT plants. The abundance
416 of *Cupredoxin* and *LAC3* transcripts decreased in accordance with the parallel induction of
417 miR408 expression under cold stress. It is possible that reduced levels of cuproproteins such as
418 cupredoxin in miR408 overexpression lines might be increasing the endogenous availability of
419 copper for other cuproproteins involved in mediating responses to abiotic stress, for example,
420 CSDs (Figure 4). Consistent with this hypothesis, an increased expression of *CSD1* (cytosolic)
421 and *CSD2* (chloroplastic) was observed in miR408-OE lines (Ma *et al.* 2015). In another
422 related study, a *CBF*-independent nuclear protein, Tolerant to Chilling and Freezing 1 (TCF1) in
423 association with Blue-Copper-Binding Protein (BCB) has been found to regulate lignin
424 biosynthesis in *Arabidopsis* (Ji *et al.* 2015). Furthermore, loss of function *TCF1* mutants and
425 *BCB* knockouts had reduced lignin content and increased freezing tolerance. Reduction in lignin
426 deposition in cell walls increases its permeability and also enhances its elasticity allowing it to
427 accommodate growing ice crystals, which may reduce or prevent damage to both the dehydrated
428 cells as well as cell walls (Ji *et al.* 2015). Thus, we hypothesize that a reduced level of *LAC3*
429 transcript would modulate the lignin content by and may be increase the LT tolerance of miR408
430 overexpressing lines. From all these studies, it is evident that miR408 and the genes involved in
431 copper homeostasis, oxidative stress; lignin biosynthesis and interplay between these molecular
432 processes possibly contribute to LT stress tolerance.

433 ***MiR397a overexpression and LT responses***

434 In *Arabidopsis*, miR397 exists in two isoforms, miR397a and miR397b, both located on
435 chromosome 4 and differing in only one nucleotide (Sunkar and Zhu 2004). Overexpression of
436 miR397a in *Arabidopsis* has permitted the elucidation of its role in regulation of cold signaling
437 pathways and thus tolerance to chilling and freezing stress (Dong and Pei 2014). Plants
438 overexpressing miR397 continued growing and eventually bolted under a chilling stress of 4°C
439 for two months, when compared to WT plants, which stopped growing or died under the same
440 stress (Dong and Pei 2014). Chilling tolerance of miR397a OE lines was further evidenced by a
441 lower leaf electrolyte leakage after 50 days at 4°C. Increased freezing tolerance (-8°C) of OE
442 lines after cold acclimation was based on the survival rate of 90% of miR397a OE plants at -8°C,
443 in contrast to a survival rate of ~47% for WT plants. Higher transcript levels of cold-induced
444 *CBF* (*CBF1*, *CBF2* and *CBF3*) and downstream cold responsive genes in miR397a OE plants
445 alluded to a possible regulatory function for miR397a in the CBF regulon. MiR397 is known to
446 target three laccases (*LAC2*, *LAC17* and *LAC4*) and a casein kinase β subunit 3 (Sunkar and Zhu
447 2004; Li *et al.* 2010). The effect of overexpressing miR397a on subsequent alteration of its
448 target genes is still unknown and need to be investigated. However, as discussed previously,
449 laccases are involved in reducing lignin deposition at cell wall and thereby increasing its
450 permeability and elasticity. In addition to its involvement in lignin biosynthesis, miRNA397a-
451 mediated laccase expression might play other important roles in plant development and
452 regulation of abiotic stress tolerance. For instance, it has been demonstrated that miR397a
453 increases the number of branches and grain size in rice through the action of a laccase-like gene
454 (Zhang *et al.* 2013). Similar results were also observed in *Arabidopsis*, where miR397 OE plants
455 produced enlarged and more seeds (Wang *et al.* 2014b). Furthermore, since both miR408 and
456 miR397 are known to target different members of plant laccases, it would be interesting to

457 investigate further the relationship between these two miRNAs and their targets in mediating
458 plant responses to LT stresses (Figure 4).

459 ***Involvement of miR394 in regulating cold stress response in Arabidopsis***

460 MiR394 is a highly conserved miRNA in both monocots and dicots with 118
461 homologous members identified till date (Jones-Rhoades and Bartel 2004, Lu *et al.* 2008; Huang
462 *et al.* 2010; Pantaleo *et al.* 2010, Song *et al.* 2012). The *Arabidopsis* genome encodes two
463 members of miR394 family (miR394a and miR394b with identical mature sequence) at two
464 genomic loci on chromosome one (Jones-Rhoades and Bartel 2004). miR394 and its target, *Leaf*
465 *Curling Responsiveness (LCR)*, *At1g27340*, a putative F-box protein, have been shown to be
466 involved in the regulation of leaf development, stem cell identity in *Arabidopsis* (Song *et al.*
467 2012; Knauer *et al.* 2013) and fruit and seed development in *Brassica* (Song *et al.* 2015). In
468 addition, miR394 has been implicated in modulating plant responses to salinity and drought
469 stress (Song *et al.* 2013).

470 Recently, results from an extensive study on overexpression of miR394a and *LCR* in
471 *Arabidopsis* have demonstrated the positive role of this miRNA-target pair in response to LT
472 stress (Song *et al.* 2016). Heavy GUS staining was observed in *pmiR394a/b::GUS* and
473 *pLCR::GUS* transgenic seedlings treated with cold (4°C) for 12 h, indicating that LT stress
474 induced expression of both miRNA and its target. Interestingly, the *GUS* level was higher than
475 the expression of *LCR* transcripts *pLCR::GUS*, indicating *LCR* mRNA was being partially
476 silenced by miR394 under cold stress (Song *et al.* 2016). When subjected to a successive
477 decrease of temperature from 22°C to - 8°C, a cleavage resistant version of *LCR* mRNA,
478 *35S::mLCR* (with 34.4-40.5 fold increase in the levels of *LCR* transcript) displayed a lower

479 survival. *LCR* OE lines in *Arabidopsis* have shown a decreased expression of auxin flux
480 facilitators, *AtPIN1*, *AtPIN3*, *AtPIN4* and *AtPIN7* (PIN-FORMED proteins; PIN) (Song *et al.*
481 2012) and, thus poor survival rate of *lcr* mutant lines could be attributed to this, as cold stress
482 leads to inhibition of intracellular trafficking of auxin efflux carriers. More specifically, PIN3
483 efflux carriers are involved in root gravity responses and asymmetric auxin redistribution (Friml
484 *et al.* 2002; Harrison and Masson 2008) as well as constitutive cycling of PIN2 is involved in the
485 transport of auxin towards the shoots (Paciorek *et al.* 2005, Sukumar *et al.* 2009). We can
486 hypothesize that LT stress causes reduced intracellular cycling of PINs, thereby reducing auxin
487 transport towards shoots and also diminish root's ability to form an auxin gradient (Shibasaki *et*
488 *al.* 2009). Upon exposure to LT stress (4°C, for 7 days), the *35S:miR394a* OE lines showed 2.0-
489 3.3 fold increase in free proline levels and 1.9-2.1 fold higher total soluble sugars when
490 compared with the WT plants. An increased expression (up to 90 fold) of *CBF3*, in addition to
491 enhanced expression of other cold responsive genes (such as *CBF1*, *CBF2*, *RD29A*, *COR15a*
492 etc.) was also observed in *miR394a* OE lines (Song *et al.* 2016). *CBF3* OE has been implicated
493 in the alteration of the transcription of pyrroline-5-carboxylate synthase (*P5CS*); thereby
494 increasing free proline content in OE lines (Gilmour *et al.* 2000). Increased free proline and
495 soluble sugar content in both *lcr* mutant lines and *miR394* OE lines, when compared to WT
496 plants, suggested independent induction of both *miR394a* and *LCR* (Figure 5). Also, a higher
497 survival rate of 71.7-76.6% was observed in *lcr* mutants, whereas an 88.3-99.3% survival was
498 observed for *35S:miR394a* when compared to WT plants (Song *et al.* 2016). Taken together,
499 these results suggest that both *miR394* and its target gene *LCR* are involved in mediating plant
500 responses to LT stress, although the extent of its involvement in cold stress responsive pathways
501 needs to be investigated further.

502 ***Functional characterization of rice miR319 in LT regulation***

503 Another key miRNA, implicated to regulate plant responses to various abiotic stresses in
504 various plants including *Arabidopsis*, rice and sugarcane, through genome-wide expression
505 analyses, is miR319 (Sunkar and Zhu 2004; Liu *et al.* 2008; Lv *et al.* 2010; Zhou *et al.* 2010,
506 Thiebaut *et al.* 2012). Detailed investigations into the role of miR319 in regulating LT stress
507 tolerance have been conducted in rice (Yang *et al.* 2013; Wang *et al.* 2014c). The WT plants
508 under LT stress of 12°C or 4°C exhibited a decrease in the abundance of miR319a/b with a
509 corresponding increase in the transcript levels of its targets, suggesting that miR319 might be
510 directly cleaving the targets (Yang *et al.* 2013). Both these studies reported an increase in
511 survival rate of plants over expressing miR319 under cold stress, when compared to WT plants.
512 Wang *et al.* (2014c) attributed the improved tolerance of *miR319* OE (Os-miR319b) plants to
513 enhanced accumulation of free proline, increased expression of LT stress related genes and
514 decreased expression of two target genes; *OsPCF6* and *OsTCP21* (Teosinte Branched
515 Cylndoeia/PCF). In addition, RNAi lines of target genes were generated and they phenocopied
516 the LT tolerance observed in miR319 OE lines as determined by their higher survival rate (Yang
517 *et al.* 2013, Wang *et al.* 2014c), together with increased free proline and ROS scavenging ability
518 (Wang *et al.* 2014c). Similarly, cold inducible expression pattern of miR319 and decreased
519 transcript abundance of *PCF5*, *PCF6A* and *GAMyb* was observed in sugarcane (Thiebaut *et al.*
520 2012). A mechanistic model of regulation of cold stress tolerance by miR319 and its targets in
521 the *miR319* OE lines has been proposed (Wang *et al.* 2014c), wherein the over-expression of
522 miR319 under LT stress decreases the transcripts of its targets. This leads to the up-regulation of
523 *CBF* genes and ROS-scavenging enzymes and increased cold tolerance (Figure 5). Thus, Osa-

524 miR319b, *OsPCF6* and *OsTCP21* can be employed as a potential tool for improving the
525 tolerance of rice to LT stress.

526 ***Role of miR396 in cold tolerance of Poncirus trifoliata (trifoliata orange)***

527 Trifoliata orange is an extremely cold hardy plant when fully acclimated and ptr-
528 miR396b has been identified as cold-responsive miRNA (Zhang *et al.* 2014b). Overexpression
529 of the precursor of ptr-miR396b in trifoliata orange (Zhang *et al.* 2016) resulted in no noticeable
530 morphological changes with respect to leaf size and shape in miR396b OE plants when
531 compared with WT plants. However, LT stress treatment of OE and WT plants at freezing
532 temperatures (-2°C for 12h) resulted in less serious leaf wilting, significantly lower electrolyte
533 leakage and decreased MDA levels in OE lines, suggesting less severe membrane damage
534 (Zhang *et al.* 2016). To further elucidate the mechanism underlying the enhanced cold tolerance
535 of OE lines, a transient co-expression assay of ptr-miR396b and its target *PtrACO* (1-
536 aminocyclopropane 1-carboxylate (ACC) oxidase; a key gene in ethylene biosynthesis) was
537 performed in *Nicotiana benthamiana* using a green fluorescent protein (GFP)-encoding construct
538 (Zhang *et al.* 2016). No fluorescence was detected in leaf samples co-infiltrated with
539 *35S::miR396b* and *35S::GFP-ACO*, suggesting that *PtrACO* is its legitimate target and was
540 being cleaved by ptr-miR396b. Moreover, inverse expression patterns of ptr-miR396b
541 (induction) and *PtrACO* (reduction) were observed after LT stress in *ptr-miR396b* OE lines
542 (Zhang *et al.* 2016). The OE lines also exhibited higher endogenous levels of polyamines and
543 reduced ROS accumulation (Zhang *et al.* 2016) (Figure 5). Since ACO is the rate-limiting
544 enzyme involved in ethylene biosynthesis, a decreased level of ethylene under cold stress can be
545 based on reduced ACO abundance as observed in this study (Zhang *et al.* 2016). Quite recently,
546 ethylene has been demonstrated as a negative regulatory signal in cold stress response by

547 targeting *CBF* pathway (Shi *et al.* 2012; Shi *et al.* 2015); it would be interesting to further
548 elucidate the interplay between ethylene-ACO-miR396b.

549 **Conclusion and future perspectives**

550 MiRNAs are considered to be pivotal factors in determining the specificity of post-
551 transcriptional regulation and gene regulatory networks. Cold acclimation and tolerance are
552 complex processes and involve a number of genes, TFs and miRNAs and, the detailed
553 mechanism of miRNA involvement in LT stress is poorly understood. A combination of studies
554 has provided evidence for miRNAs in orchestrating LT stress responses and has led to the
555 discovery of an entire new layer of gene regulation at transcriptional and post-transcriptional
556 levels. In the present review, we have summarized the biogenesis of miRNAs, and highlighted
557 the role of particular miRNAs and their targets involved in LT stress responses. Six conserved
558 miRNAs discussed in this review have been implicated to control multiple gene networks
559 involved in cold stress. Interestingly, some miRNAs have been implicated in regulation of
560 multiple biological processes and uncovering the miRNA targets for novel and conserved
561 miRNAs, will help in dissecting the molecular regulatory networks in response to LT stress. In
562 addition, the identification of promoter regions of key LT responsive miRNAs, development and
563 characterization of these promoter regions, using gene editing technologies like clustered
564 regularly interspaced short palindromic repeats (CRISPR)-associated protein-9 nuclease (Cas9)
565 may prove promising in devising strategies for improvement and management of crops in
566 response to cold. In addition, the investigation of other layers of regulation of miRNA
567 expression, which may be downstream of transcriptional regulation, may also prove to be
568 valuable towards increasing our understanding of the regulation of miRNA biogenesis. The
569 knowledge on epigenetic mechanisms underlying cold regulation via transcriptional and post-

570 transcriptional means is narrow and more intensive research is needed to fill the gaps in
571 understanding these regulatory processes.

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576

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Figure Legends

Figure 1: Schematic illustration of regulatory networks involved in low temperature responses.

Low temperature stress triggers calcium influx and thereby activating protein kinases, which in turn activates *ICE1*. Activated *ICE1* represses *MYB15* and trigger the expression of *CBFs*, which in turn regulates the expression of *COR* genes. The expression of *COR* genes is also regulated by epigenetic changes such as histone modifications and DNA methylation. microRNAs are also involved in regulating the cold stress responsive genes and metabolites at post-transcriptional levels and are also regulated by chromatin changes. Small circles indicate post-transcriptional modification, such as phosphorylation; *ABRE* ABA responsive element, *CBF* C-repeat binding factor, *COR* cold-responsive genes, *CRT* C-repeat elements, *DRE* dehydration-responsive elements, *ICE1* inducer of CBF expression 1, *KIN* cold-induced genes, ROS reactive oxygen species

Figure 2: The target site of *Arabidopsis* miR398a/b/c and rice miR1425 is represented in the figure. The arrows indicate the cleavage sites and localized between the nucleotides 10 and 11 of the miRNA.

Figure 3: Target genes of miRNAs identified by different groups under cold stress conditions in various plant species. The expression of miRNAs and their targets is up-/down regulated differentially in different crop species, and hence expression pattern is not indicated in the figure.

Figure 4: Pictorial representation of genes targeted by miR408 and miR397 under normal growth conditions and when plants are subjected to LT stress. Both miRNAs target same members of laccases, and thus it can be hypothesised that these miRNAs increase plant

cold tolerance via reduction of lignin content in cell wall, thereby increasing cell wall permeability. Another key player in this mechanism could be miR398, which also targets CSDs. The direct involvement of miR398 in regulation of cold tolerance has not been elucidated yet. CSD cytosolic superoxide dismutase; LAC Laccases; ROS Reactive oxygen species

Figure 5: Overview of role of three different miRNAs (from overexpression studies) and their respective targets in regulating plant responses to LT stress. Low temperature increases the expression of miR319, miR394 and miR396b, which in turn down-regulated the expression of their respective target genes. Increased cold tolerance of plants overexpressing these miRNAs has been marked by increased proline levels, *CBF* and *COR* gene expression (represented by green oval) and decreased levels of MDA and ROS activity (represented by red oval).

MDA; Malondialdehyde, ROS; Reactive oxygen species, *CBF*; C-repeat binding proteins, *COR*; Cold responsive, LCR; Leaf Curling Responsiveness; PCF6/TCP1; Teosinte Branched Cyclohexane/PCF, ACO; 1-aminocyclopropane 1-carboxylate oxidase

Table 1: List of miRNAs detected and validated through different platforms over the years in different plant species under low temperature stress. Asterisk represents non-conserved miRNAs detected in these studies.

Plant and tissue	Number of miRNAs up-/down-regulated	Number of miRNAs validated	References
<i>Arabidopsis</i> , Two week old seedlings 4°C	↑ 10 / NA	??	Liu <i>et al.</i> 2008
<i>Populus tomentosa</i> (Nisqually-1) 4°C for 24 h	↑ 15/↓ 4	*10	Lu <i>et al.</i> 2008
<i>Arabidopsis</i> , 3 week old seedlings; 4°C; 0, 1, 2, 6, 12 and 24 h	↑ 19 / None	15	Zhou <i>et al.</i> 2008
<i>Brachypodium distachyon</i> (ABR5) 12 day old seedlings; 4°C for one week	↑ 3, 25* / NA	3, 8*	Zhang <i>et al.</i> 2009
Rice (Prophyll emergence stage) 4°C; 0.5, 1, 3, 6, 9, 12, and 24 h	↑ 5 / ↓ 12	5	Lv <i>et al.</i> 2010
<i>Prunus persica</i> (Batsch) Non-dormant leaves and chilled dormant leaf buds	↑ 68 / ↓ 10	NA	Barakat <i>et al.</i> 2012
<i>Populus tomentosa</i> ; 3 months old plants; 4°C for 8 h	↑ 7, 2* ↓ 21	19, 2*	Chen <i>et al.</i> 2012
Wheat (BS366); Flag leaf stage	NA	19	Tang <i>et al.</i> 2012
<i>Hemerocallis fulva</i> (Hongbaoshi) 3.5 month old plants; -25 °C for 2 d	↑ 26 / ↓ 30	None	An <i>et al.</i> 2014
<i>Glycine max</i> (cv. Williams 82) 4°C for 24 h	↑ 6 / ↓ 5	6	Zhang <i>et al.</i> 2014
<i>Camellia sinensis</i> ; cold tolerant vs. sensitive; 20 day old plants; 4°C; 1, 4, 8, 12, 24, and 48 h	↑ 31, 46* ↓ 43, 45*	6	Zhang <i>et al.</i> 2014
Tomato (LA1777) 5 leaf stage seedlings; 1, 4, 8, 12, 24, and 48 h	↑ 12, 11* ↓ 20, 6*	6, 3*	Cao <i>et al.</i> 2015
<i>Prunus dulcis</i> Mill; Anther & ovary; 0°C for 3h, -1°C for 2 h and -2 for 1 h, consecutively	↑ 12 / ↓ 15	16	Karimi <i>et al.</i> 2016
<i>Citrullus lanatus</i> L. 4°C for 36 h	↑ 12 / ↓ 20	None	Li <i>et al.</i> 2016
Grapevine (Muscat Hamburg) 6 week plantlets; 4°C; 0 and 4 h	↑ 7, 4* ↓ 29, 4*	13	Sun <i>et al.</i> 2016
<i>Glycine max</i> (Taiwan 75); One-true-leaf stage; 4°C for 24 h	↑ 21, 30*	33, 2*	Xu <i>et al.</i> 2016

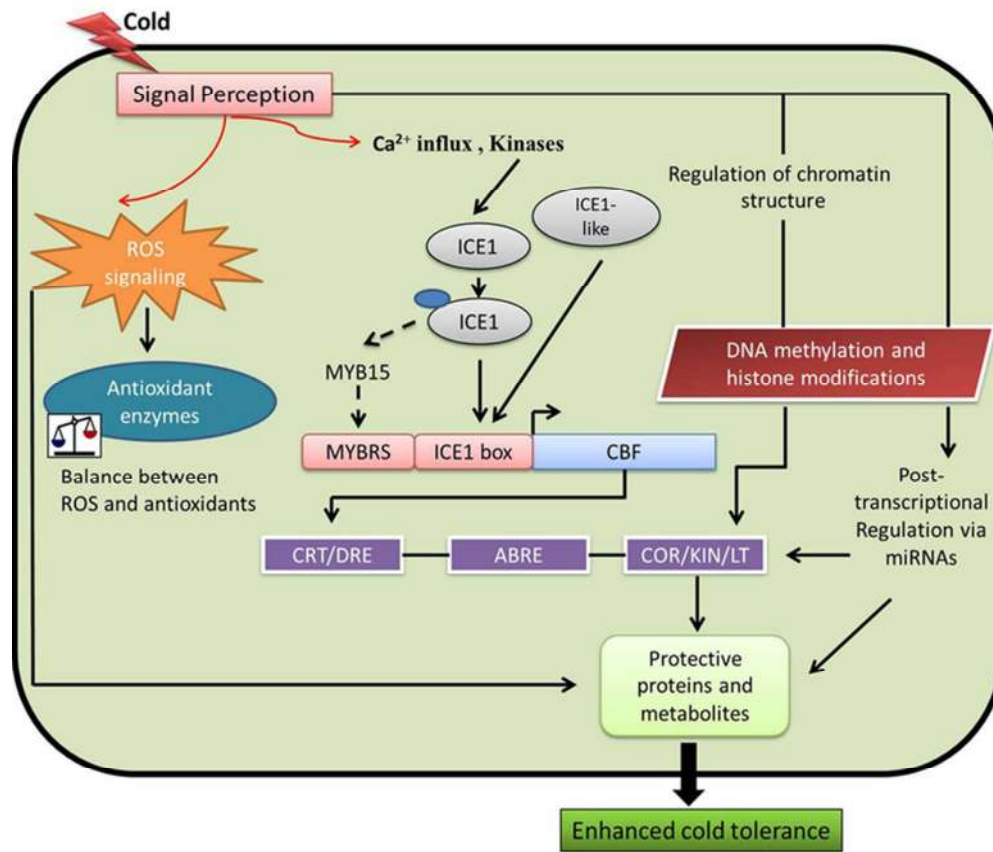


Figure 1

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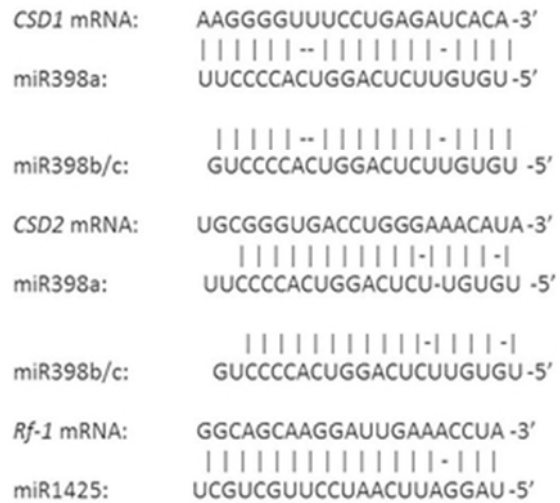


Figure 2

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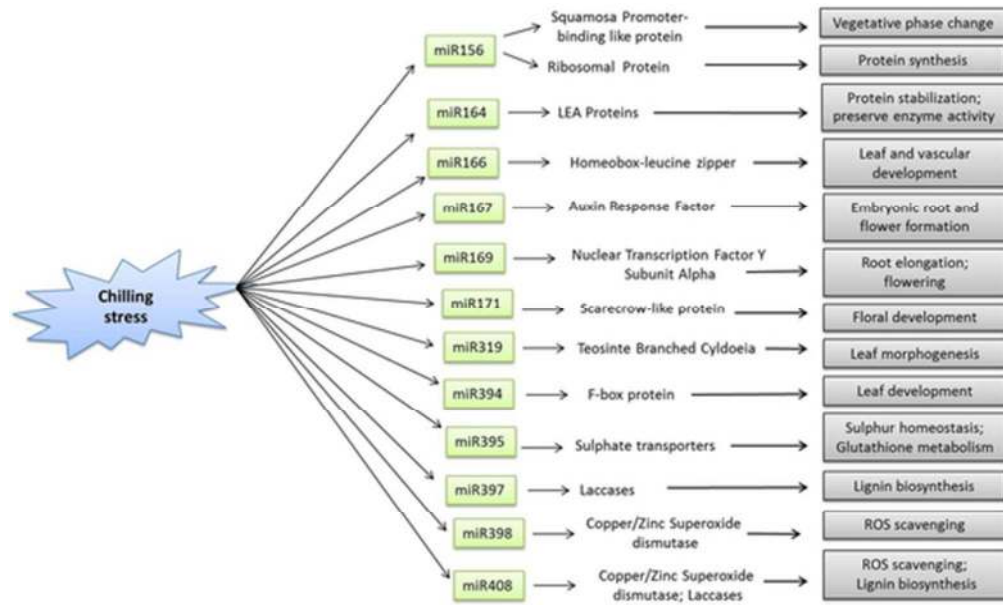


Figure 3

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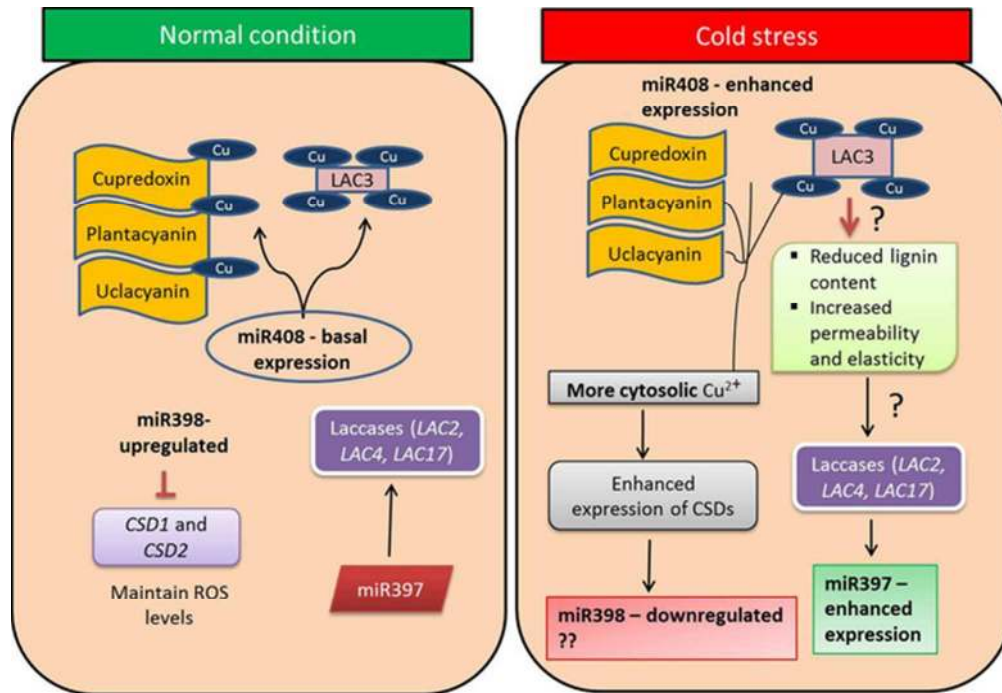


Figure 4

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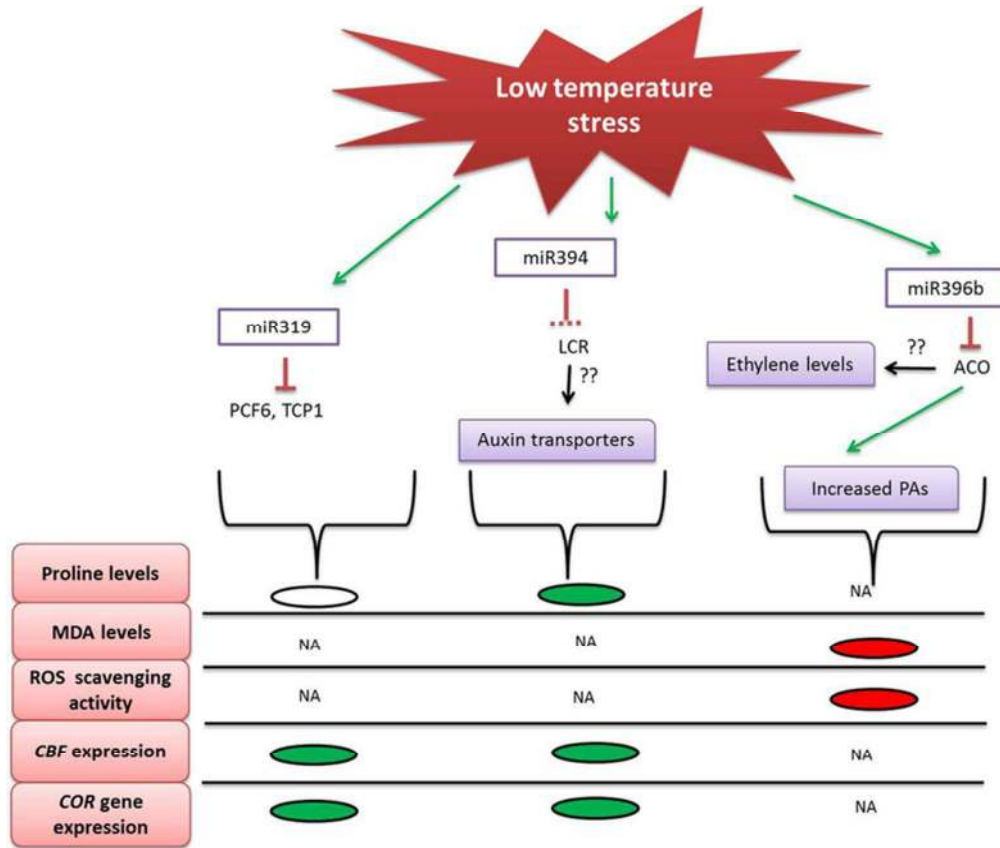


Figure 5

68x58mm (300 x 300 DPI)