

1 **Title:** Developmental hourglass and heterochronic shifts in fin and limb development

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12

13 **Abstract**

14 How genetic changes are linked to morphological novelties and developmental constraints remains elusive.

15 Here we investigate genetic apparatuses that distinguish fish fins from tetrapod limbs by analyzing

16 transcriptomes and open chromatin regions (OCRs). Specifically, we compared mouse forelimb buds with

17 the pectoral fin buds of an elasmobranch, the brown-banded bamboo shark (*Chiloscyllium punctatum*). A

18 transcriptomic comparison with an accurate orthology map revealed both a mass heterochrony and

19 hourglass-shaped conservation of gene expression between fins and limbs. Furthermore, open-chromatin

20 analysis suggested that access to conserved regulatory sequences is transiently increased during mid-stage

21 limb development. During this stage, stage-specific and tissue-specific OCRs were also enriched. Together,

22 early and late stages of fin/limb development are more permissive to mutations than middle stages, which

23 may have contributed to major morphological changes during the fin-to-limb evolution. We hypothesize that

24 the middle stages are constrained by regulatory complexity that results from dynamic and tissue-specific  
25 transcriptional controls.

26

## 27 **MAIN TEXT**

### 28 **Introduction**

29 The genetic mechanism of morphological diversity among multicellular organisms is of central interest in  
30 evolutionary biology. In particular, our understanding of how morphological novelties are linked to the  
31 emergence of their respective genetic apparatuses is limited (Rebeiz and Tsiantis, 2017). In addition, it is still  
32 unclear to what extent internal constraints, such as pleiotropy, affect evolvability (Wagner and Zhang, 2011).  
33 The fin-to-limb transition is a classic, yet still influential, case study that contributes to our understanding of  
34 morphological evolution. In general, tetrapod limbs are composed of three modules, the stylopod, zeugopod,  
35 and autopod, which are ordered proximally to distally (Figure 1A). In contrast, fish fins are often subdivided  
36 into different anatomical modules along the anterior–posterior axis—the propterygium, mesopterygium, and  
37 metapterygium (Figure 1A). Although it is still controversial how this different skeletal arrangement  
38 compares with the archetypal tetrapod limb, the autopod (wrist and digits) seems to be the most apparent  
39 morphological novelty during the fin-to-limb transition (Clack, 2009). Despite intensive comparative studies  
40 of developmental gene regulation, genetic machinery that differs between fins and limbs remains elusive.  
41 Instead, several studies revealed that autopod-specific regulation of *Hoxa13* and *Hoxd10–13*, which control  
42 autopod formation, is also conserved in non-tetrapod vertebrates (Davis et al., 2007; Freitas et al., 2007;  
43 Schneider et al., 2011), except that the expression domains of *Hoxa13* and *Hoxa11* are mutually exclusive in  
44 mouse and chick limbs while overlapping in examined fish fin buds (note that axolotl limbs also exhibit such  
45 fish-like overlap of these expression domains; Ahn and Ho, 2008; Metscher et al., 2005; Sakamoto et al.,  
46 2009; Woltering et al., 2019). Whereas several gene regulatory differences have been proposed to explain the  
47 anatomical difference between fins and limbs, these proposals have been exclusively focused on *Hox* genes  
48 (Kherdjemil et al., 2016; Nakamura et al., 2016; Sheth et al., 2012; Woltering et al., 2014). Therefore, a

49 genome-wide systematic study is required to identify the genetic differences between fish fins and tetrapod  
50 limbs.

51         There have been several difficulties that limit genetic comparisons between tetrapods and non-  
52 tetrapod vertebrates. For example, whereas zebrafish and medaka are ideal models for molecular studies,  
53 their rapid evolutionary speed and a teleost-specific whole-genome duplication hinder comparative analyses  
54 with tetrapods at both the morphological and genetic levels (Ravi and Venkatesh, 2008). This obstacle can be  
55 circumvented by using more slowly evolving species such as spotted gar, coelacanths, and elephantfish (also  
56 known as elephant shark, a cartilaginous fish that is not a true shark) with their genome sequences that have  
57 not experienced recent lineage-specific genome duplications and thus facilitate the tracing of the evolution of  
58 gene regulation (Amemiya et al., 2013; Braasch et al., 2016). However, the major disadvantage of these  
59 slowly evolving species is the inaccessibility of developing embryos. In contrast, although the eggs of sharks  
60 and rays (other slowly evolving species; Hara et al., 2018) are often more accessible, their genomic sequence  
61 information has not been available until recently. As a solution for these problems, this study used embryos  
62 of the brownbanded bamboo shark (referred to hereafter as the bamboo shark), because a usable genome  
63 assembly was recently published for this species (Hara et al., 2018). Importantly, its non-coding sequences  
64 seem to be more comparable with those of tetrapods than with teleosts (Hara et al., 2018). In addition, this  
65 species is common in aquariums and has a detailed developmental staging table, providing an opportunity to  
66 study embryogenesis (Onimaru et al., 2018). These unique circumstances of the bamboo shark enabled a  
67 comprehensive study to identify the genetic differences between fins and limbs.

68         In this study, to identify genetic differences between fins and limbs, we performed RNA sequencing  
69 (RNA-seq) analyses of developing bamboo shark fins and mouse limbs. Along with this transcriptomic  
70 comparison, we also generated an accurate orthology map between the bamboo shark and mouse. In  
71 addition, we applied an assay for transposase-accessible chromatin with high-throughput and chromatin  
72 accessibility analysis (ATAC-seq; Buenrostro et al., 2013) across a time series of mouse limb buds, which  
73 generated a high-quality data set showing dynamics of open chromatin regions (OCRs; putative  
74 enhancers) during limb development. We also analyzed the evolutionary conservation of sequences in these  
75 OCRs to gain insights into the gene regulatory changes during the fin-to-limb transition.

76

## 77 **Results**

### 78 **Comparative transcriptome analysis**

79 To compare the temporal dynamics of gene expression between bamboo shark fin and mouse limb  
80 development, we obtained RNA-seq data from a time series of growing fin and limb buds with three  
81 replicates (Figure 1B; Supplementary file 1 for the details of RNA-seq). We selected limb buds from  
82 embryonic day (E)9.5 to E12.5 mice because this is the period during which the major segments of the  
83 tetrapod limb—the stylopod, zeugopod, and autopod—become apparent. In particular, the presumptive  
84 autopod domain, which is a distinct structure in the tetrapod limb, is visually recognizable from E11.5. For  
85 the bamboo shark, we selected developing fin stages from as wide a time period as possible (Figure 1B). To  
86 perform fine-scale molecular-level comparison, we annotated its coding genes using BLASTP against  
87 several vertebrates (listed in the Materials and Methods) and our custom algorithm. As a result, 16443 unique  
88 genes from 63898 redundant coding transcripts were annotated as orthologous to known genes of vertebrates,  
89 among which 13005 genes were uniquely orthologous to mouse genes (Table 1 for details of the  
90 transcriptome assembly; Figure 1–figure supplement 1–3, Supplementary files 2 and 3 for gene annotations  
91 and Supplementary data for sequence information). The number of detected orthologs is reasonable when  
92 compared with other studies (e.g., Hao et al., 2020). The quality of the ortholog assignment, which was  
93 assessed by examining *Hox* and *Fgf* genes, showed that our custom algorithm is more accurate than other  
94 methods (Figure 1C; see Materials and Methods and Supplementary file 4 for details). Using this assembly  
95 for the bamboo shark and RefSeq genes for mice, the means and standard errors of the transcripts per million  
96 (TPM) values were calculated from three replicates (see Figure 1–figure supplement 4 for other  
97 normalization methods and Supplementary files 5 and 6 for the full list of TPM values). In addition, for most  
98 of the analyses, TPMs were scaled by setting the highest TPM in each gene of each species to ‘1’ (which we  
99 refer to as the Max 1 method) to capture temporal dynamics rather than absolute transcript amounts.  
100 Compared to using intact TPMs and other scaling methods, Max 1 is relatively sensitive to interspecific

101 differences in dynamically regulated gene expression (see Methods and Figure 1–figure supplement 5 and 6  
102 for details).

103 With this transcriptome data set and gene annotation, we first validated our data by analyzing the  
104 expression profiles of *Hoxa* and *Hoxd* genes. In mouse limb development, *Hoxa* and *Hoxd* genes undergo  
105 two phases of global regulation (Deschamps and Duboule, 2017). During the first phase, *Hoxd* genes are  
106 regulated by an enhancer group located 3' of the entire HoxD cluster, and the *Hoxd* genes are sequentially  
107 upregulated from 3' to 5'. The outcome of this first phase helps to establish the arm and the forearm. During  
108 the second phase, enhancers located 5' of the HoxD cluster start to activate expression of *Hoxd10* to *Hoxd13*  
109 in the presumptive autopod region (*Hoxa* genes are regulated in a similar manner; Deschamps and Duboule,  
110 2017). As expected, we detected the two phases of *Hoxd* gene regulation in mouse limb transcriptomes; the  
111 expression levels of *Hoxd1* to *Hoxd8* were highest at E9.5 (the first phase regulation), and *Hoxd11* to *Hoxd13*  
112 were gradually upregulated later (the second phase regulation; Figure 1D). Interestingly, the expression  
113 levels of *Hoxd9* and *Hoxd10* were highest at E10.5, which probably represents the transitional state between  
114 the first and second global regulation (Andrey et al., 2013). A similar profile was observed for *Hoxa* genes  
115 (Figure 1D). As with mouse limb buds, we found similar phasic regulation of *Hoxa* and *Hoxd* genes in the  
116 bamboo shark fin transcriptome (Figure 1D), suggesting that these transcriptomic data cover comparable  
117 developmental stages between the two species at least with respect to *Hox* gene regulation.

118 The overall similarity in the temporal dynamics of *Hox* gene expression between the mouse limb bud  
119 and the bamboo shark fin bud is an expected result because the second phase of *Hoxd* gene regulation has  
120 been found to be conserved in the fins of many fish (Ahn and Ho, 2008; Davis et al., 2007; Freitas et al.,  
121 2007; Schneider et al., 2011; Tulenko et al., 2017). However, there are several differences that are worth  
122 noting. For example, in mouse limb buds, *Hoxd11* and *Hoxd12* expression was highest at E11.5, followed by  
123 further upregulation of *Hoxd13* at E12.5 (Figure 1D). In contrast, in bamboo shark fin buds, these three  
124 genes reached their peak expression simultaneously at [stage (st)]31 (Figure 1D). This led us to investigate  
125 further whether the quantitative collinearity of 5' *Hoxd* genes, where the expression of *Hoxd13* is much  
126 higher than that of its neighboring *Hoxd* genes, whose transcription levels decrease with increasing distance  
127 from *Hoxd13* (Montavon et al., 2008), is conserved in the bamboo shark fin buds. First, as a confirmation of

128 the previous observation, we also found quantitative collinearity of *Hoxd* genes in our transcriptome data of  
129 mouse limb buds at E12.5 (Figure 1–figure supplement 7). However, the bamboo shark fin buds exhibited no  
130 clear relationship between the genomic loci and the expression levels of *Hoxd* genes at either st31 or st32  
131 (Figure 1–figure supplement 7): *Hoxd12* expression was highest among its neighbors. *Hoxd9* showed the  
132 second highest expression, followed by *Hoxd10* and *Hoxd11*, which had roughly identical levels of  
133 transcripts. *Hoxd13* expression was lowest among these 5' members. Given that quantitative collinearity is  
134 considered to be a consequence of the characteristic global regulation of the HoxD cluster in the mouse limb  
135 bud (Montavon et al., 2008), this result suggests that the bamboo shark fin bud may have a different  
136 mechanism for *Hoxd* gene regulation. Interestingly, a recent study also showed that the presumptive autopod  
137 domains of chick limb buds express nearly a same amount of *Hoxd13* and *Hoxd12* transcripts (Yakushiji-  
138 Kaminatsui et al., 2018), suggesting that quantitative collinearity is not a universal feature of fins and limbs,  
139 rather varies among species. Taken together, although the overall temporal dynamics of *Hox* gene expression  
140 are conserved between the mouse limb bud and the bamboo shark fin bud, some differences in the regulation  
141 of *Hox* genes may exist between species.

142 To investigate to what extent our bulk transcriptome data captured the processes of cellular  
143 differentiation, we also analyzed genes related to chondrogenesis and myogenesis. As a result, we found that  
144 the chondrogenic pathway was at least partially conserved between bambooshark fin buds and mouse limb  
145 buds; the expression level of *Sox9* and *Runx3* (key transcription factors of chondrogenesis; Fowler and  
146 Larsson, 2020) increased relatively early, and that of *Acan* (a cartilage-specific proteoglycan; Fowler and  
147 Larsson, 2020) was upregulated later (Figure 1–figure supplement 8). In contrast, although *Nog* is known to  
148 be expressed in cartilaginous condensations in mouse limb buds (Brunet et al., 1998), we did not detect a  
149 *Nog* ortholog in either the fin transcriptome or the genome assembly of the bamboo shark. As for  
150 myogenesis, our transcriptome data captured both conserved and divergent myogenetic regulation: *Pax3* (a  
151 marker of myogenic precursor cells) was downregulated over developmental time, and the MyoD gene  
152 family (*Myog*, *Myod1*, *Myf5*) took turns for further differentiation (Chal and Pourquié, 2017). In contrast,  
153 whereas mouse limb buds showed upregulation of three myosin genes (*Myh3*, *Myh7*, *Myh8*) at E12.5, we  
154 detected the upregulation of only *Myh7* in bamboo shark fin buds. Again, we did not find *Myh3* and *Myh8* in

155 either the transcriptome or the genome assembly of the bamboo shark. These results suggest that our  
156 transcriptome data, even though based on bulk sampling of RNA, can reveal conserved and diverged cellular  
157 differentiation processes.

158

## 159 **Heterochronic gene expressions**

160 Next, to find differences in gene regulation between the two species, we performed a gene-by-gene  
161 comparison of expression dynamics with hierarchical clustering (Figure 2A). To find potential candidate  
162 genes that contribute to the different morphologies between fins and limbs, we annotated genes with mouse  
163 mutant phenotypes (see Supplementary file 7 for the full list of genes, expression data, and annotation). The  
164 result showed that 6701 genes were significantly expressed in only one of these species (“Fin-specific” and  
165 “Limb-specific” in Figure 2A; 3284 and 3417 genes, respectively). While the fin-specific gene group  
166 consisted of many uncharacterized genes, it included ones that are known to control only fish fin  
167 development (Fischer et al., 2003; Zhang et al., 2010), such as *And1* (TRINITY\_DN62789\_c1\_g1\_i3 in  
168 Supplementary data; ortholog of a coelacanth gene, XP\_015216565) and *Fgf24*  
169 (TRINITY\_DN92536\_c7\_g1\_i2 in Supplementary data; ortholog of a coelacanth gene, XP\_006012032). In  
170 the limb-specific gene group, several interesting genes were listed that exhibit abnormal phenotype in the  
171 mouse limb (e.g., *Bmp2*, *Ihh* and *Mef2l8*). However, the number of these species-specific genes is probably  
172 unreliable and overestimated because these groups also contain genes for which their orthology was not  
173 assigned correctly. We also detected 1884 genes that were upregulated during late stages of fin/limb  
174 development for both species, including genes that are well known to be expressed later during fin/limb  
175 development, such as the autopod-related transcription factors *Hoxd13* and *Hoxa13* and differentiation  
176 markers *Col2a1* and *Mef2c* (“Conserved, late1 and Conserved, late2” in Figure 2A). Intriguingly, 5388 genes  
177 exhibited heterochronic expression profiles; their expression levels were highest during the late stages of  
178 mouse limb bud development but were relatively stable expression throughout fin development  
179 (“Heterochronic1”; 3178 genes) or decreased during the late stages of fin development (“Heterochronic2”;  
180 2223 genes; see Supplementary file 7 for the full list of genes and annotations). For validation, we examined  
181 the spatio-temporal expression pattern of three heterochronic genes that exhibit limb abnormality in mouse

182 mutants, *Aldh1a2* from Heterochronic1 and, *Hand2* and *Vcan* from Heterochronic2. *Aldh1a2* is upregulated  
183 in the interdigital web of mouse limb buds from E11.5 (Figure 2–figure supplement 1A) and known to  
184 positively regulate interdigital cell death (Kuss et al., 2009). On the other hand, in bamboo shark fin buds,  
185 *Aldh1a2* expression was initially uniform and was later restricted to the distal edge of fin buds (Figure 2–  
186 figure supplement 1A). *Hand2* and *Vcan* transcripts were upregulated in mouse forelimb buds at E12.5 and  
187 downregulated in bamboo shark fin buds at st32 (Figure 2B, C). Thus, the temporal transcriptomic profiles  
188 were consistent with spatial expression patterns.

189 For a comparison, we found relatively few genes that were downregulated over time in the mouse  
190 limb bud but were upregulated in the shark fin. There was a total of 241 such genes, but only 43 of them  
191 displayed a clear heterochrony (yellow empty box in Figure 2–figure supplement 1B and Supplementary file  
192 8 for the list of the genes). Of those, *Fgf8* is particularly interesting as FGF8 plays a crucial role as a growth  
193 signal from the apical ectodermal ridge (AER) in mouse and chick limb buds (Lewandoski et al., 2000). As  
194 shown in Figure 2-figure supplement 1C, *Fgf8* expression was high during the early stages of limb buds and  
195 was gradually downregulated at later stages. In contrast, in bamboo shark fin buds, *Fgf8* was expressed very  
196 weakly (around 0.1 TPM) at st. 27 and st. 27.5 and was upregulated at later stages. Indeed, this late  
197 upregulation of *Fgf8* was also reported in the apical fin fold (roughly equivalent to the AER) of zebrafish  
198 pectoral fin buds (Nomura et al., 2006). In the zebrafish pectoral fin bud, *Fgf16* and *Fgf24* are upregulated  
199 earlier than *Fgf8* (Draper et al., 2003; Nomura et al., 2006). In addition, *Fgf4*, *Fgf9*, and *Fgf17* are expressed  
200 in the AER and have a redundant function in the mouse limb bud (Mariani et al., 2008). Therefore, we also  
201 examined these other *Fgf* genes and found that moderate expression of *Fgf9*, *Fgf16*, and *Fgf24* were detected  
202 in the early stages of bamboo shark fin buds (Figure 2–figure supplement 1C). Although we cannot infer the  
203 ancestral state of the expression pattern, the overlapping functions of these genes may have allowed  
204 subfunctionalization of the signaling molecules of the AER during vertebrate divergence. In sum, we  
205 detected mass heterochronic shifts in gene expression between bamboo shark fin buds and mouse forelimb  
206 buds. In particular, a mechanism to maintain upregulation of the expression of genes involved in early fin  
207 development may have been either gained in the tetrapod lineages or lost in the cartilaginous fish lineages.

208

## 209 **Comparison of SHH signaling pathways in limb and fin buds**

210 In tetrapod limbs, SHH controls growth and asymmetric gene expression along the anterior-posterior axis.  
211 Although previous studies have repeatedly implied a relatively delayed onset of *Shh* expression or a short  
212 signal duration in developing fins of several elasmobranch species (Dahn et al., 2007; Sakamoto et al., 2009;  
213 Yonei-Tamura et al., 2008), there has not been solid evidence to support such a delay due to the lack of  
214 systematic gene expression analysis and the poor staging system of these species. Because the heterochronic  
215 genes identified above include basic SHH target genes, such as *Ptch1* and *Gli1*, we reexamined the  
216 expression dynamics of *Shh* and its target genes in mouse limb and bamboo shark fin buds. Because HOX  
217 genes are the upstream factors relative to *Shh* transcription (Zeller et al., 2009), we used them as a potential  
218 reference for developmental time. We first found that *Shh* transcription was present by the earliest stages  
219 examined in both bamboo shark fin and mouse limb buds, and it peaked when the transcription level of  
220 *Hoxd9* and *Hoxd10* was highest, suggesting that there was no apparent heterochrony in *Shh* transcription  
221 timing at least between these two species (red rectangles in Figure 3A and B). In contrast, SHH target genes,  
222 such as *Ptch1/2*, *Gli1*, *Gremlin* and *Hand2* (Vokes et al., 2008), did show a relatively extended period of  
223 expression in mouse limb buds as compared with their expression in bamboo shark fin buds. Namely,  
224 whereas the expression peak of SHH target genes was concurrent with that of *Shh* in the bamboo shark fin  
225 bud, these SHH target genes were highly expressed in E11.5 limb buds, which is one day later than the *Shh*  
226 expression peak (yellow rectangles in Figure 3A and B; see Figure 3–figure supplement 1 for intact TPM  
227 values). This timing difference is also apparent when comparing the expression peak of *Hoxd11* and *Hoxd12*,  
228 which was concurrent with that of SHH target genes in mouse limb buds, but came after downregulation of  
229 SHH target genes in bamboo shark fin buds (green rectangles in Figure 3A and B). To confirm this  
230 observation, we performed whole-mount *in situ* hybridization for *Ptch1* and *Hoxd12* in mouse limb buds and  
231 bamboo shark fin buds. As previously reported (Lewis et al., 2001; Zákány et al., 2004), mouse limb buds  
232 showed a clear expansion of the expression domain of *Ptch1* (upper panel in Figure 3C) from E10.5 to  
233 E11.5, which is accompanied by the anterior extension of the *Hoxd12* expression domain (black arrowheads  
234 in Figure 3C). In contrast, *Ptch1* was expressed in the posterior domain of bamboo shark fin buds at st. 29  
235 (white arrowheads in Figure 3D), but was substantially downregulated by st. 31, whereas the *Hoxd12*

236 expression domain extended anteriorly at this stage (black arrowheads in Figure 3D). These results were  
237 roughly consistent with the RNA-seq data. We cannot completely reject the possibility that this timing  
238 difference is due to the different physical time-resolution of data sampling between these species (six time  
239 points over 20 days in the bamboo shark and four time points over 4 days in the mouse). However, given that  
240 this data set captured the similar expression dynamics of HoxA/D clusters between these species (Figure 1D;  
241 also see Figure 4C) as well as the differentiation dynamics of myocytes and chondrocytes (Figure 1–figure  
242 supplement 8), these results quite likely represent an interesting difference in the transcriptional regulation of  
243 SHH downstream genes between fins and limbs.

244

### 245 **Hourglass-shaped conservation**

246 Several studies have reported a temporally heterogeneous diversification of embryonic transcriptomes, such  
247 that the middle stages are more conserved than early or late stages (e.g., Irie and Kuratani, 2011; Kalinka et  
248 al., 2010; Levin et al., 2012). These observations are considered to support the notion of the developmental  
249 hourglass (or egg timer), which has been proposed to explain the morphological similarity of mid-stage  
250 embryos based on developmental constraints, such as strong interactions between tissues or Hox-dependent  
251 organization of the body axis (Duboule, 1994; Raff RA, 1996). In addition, a previous transcriptomic  
252 analysis reported that the late stage of mammalian limb development has experienced relatively rapid  
253 evolution (Maier et al., 2017). To examine which developmental stages of fins and limbs are conserved, we  
254 calculated the distance between the fin and limb transcriptome data. As a result, four different distance  
255 methods that we examined consistently indicated that the limb bud at E10.5 and the fin buds at st27.5–30  
256 tended to have a relatively similar expression profile (Figure 4A for a Euclidean distance measure and Figure  
257 4–figure supplement 1 for other types of distance measures). In addition, the transcriptomic profile of all the  
258 stages of examined fin buds showed the highest similarity to that of E10.5 limb bud (Figure 4B). Therefore,  
259 the mid-stages of limb and fin buds tend to be conserved over 400 million years of evolution.

260 To find factors that underlie the mid-stage conservation, we analyzed *Hox* genes, which were  
261 proposed to be responsible for the developmental hourglass (Duboule, 1994). We found that the comparison

262 of only *Hox* gene expression did not reproduce the hourglass-shaped conservation (Figure 4C), suggesting  
263 that other mechanisms constrain the middle stage of development. We further performed principal  
264 component analysis (PCA) of gene expression profiles to identify genes responsible for the hourglass-shaped  
265 conservation. The first component, PC1, distinguished transcriptome data mostly by species differences  
266 (Figure 4D). In contrast, PC2 was correlated with the temporal order of mouse limb buds (Figure 4D). PC2  
267 was also weakly correlated with the temporal order of bamboo shark fin buds except at st27 (Figure 4D), but  
268 PC3 showed a clearer correlation (Figure 4E). These three components were mostly sufficient to reproduce  
269 the mid-stage conservation in Figure 4A (Figure 4–figure supplement 2A for the ratio of explained variables  
270 and 2B for the Euclidean distance measure). Interestingly, the plot with PC2 and PC3 roughly mirrored the  
271 hourglass-shaped conservation because the earliest and latest stages were placed more distantly than the  
272 middle stages in this representation (Figure 4E). Indeed, the major loadings of PC2 consisted of the  
273 conserved late expressed genes (C8) and the heterochronically regulated genes (C9 and C12) identified in  
274 Figure 2A (see Table 2 for the top 25 genes of PC2). Similarly, PC3 consisted of the conserved early genes (a  
275 part of C15) and the heterochronically regulated genes (C12 and C13; see Supplementary file 9 for the  
276 loadings of PC3 and others), suggesting that the presence of heterochronically regulated genes may at least  
277 partly contribute to the mid-stage conservation and the distant relationship between the early/late stages of  
278 fins and limbs. These results indicate that the mass heterochronic shift in gene expression, at least in part,  
279 contributes to the long distances between early- and late-stage expression profiles (Figure 4E).

280         Because a recent report suggests that pleiotropy of genes is related to hourglass-shaped conservation  
281 (Hu et al., 2017), we counted the number of genes with stage- or tissue-specific expression. Consistent with  
282 the previous report (Hu et al., 2017), we detected a relatively low number of stage-associated genes during  
283 the middle stages of mouse forelimb and bamboo shark fin development (Figure 4–figure supplement 2C).  
284 To evaluate the tissue specificity of genes, we first calculated Shannon entropy of gene expression patterns  
285 by analyzing RNA-seq data from 71 mouse tissues as released by the ENCODE project (Davis et al., 2018;  
286 Supplementary file 10 for the list of RNA-seq data). Namely, genes expressed only in a few tissues score  
287 lower with respect to entropy (thus, these genes are more specific). We counted genes with  $1.0 \geq \text{TPM}$  and  
288  $0.65 \leq \text{entropy}$  and, again, found that the number of tissue-associated genes was relatively low at E10.5

289 (Figure 3F). Together, these results indicate an inverse correlation between the hourglass-shaped  
290 conservation and the number of tissue- and stage-specific genes.

291

### 292 **Open chromatin region (OCR) conservation**

293 Next, we systematically identified putative gene regulatory sequences involved in mouse limb development  
294 and sought a possible cause for the hourglass-shaped conservation in gene regulatory sequences. To this end,  
295 we applied ATAC-seq, which detects OCRs (putative active regulatory sequences), to time-series of forelimb  
296 buds at E9.5–E12.5 with three replicates. First, as a positive control, we found that ATAC-seq peaks that  
297 were determined by MACS2 peak caller covered 10 of 11 known limb enhancers of the HoxA cluster (Figure  
298 5A and Figure 5–figure supplement 1), suggesting a high coverage of true regulatory sequences.

299 Consistently, our ATAC-seq data showed relatively high scores for a quality control index, fraction of reads  
300 in peaks (FRiP), as compared with data downloaded from the ENCODE project (Davis et al., 2018; Figure  
301 5B). Next, to examine evolutionary conservation, we performed BLASTN (Camacho et al., 2009) for the  
302 sequences in the ATAC-seq peaks against several vertebrate genomes. Reinforcing the result of the  
303 transcriptome analysis, we found that evolutionarily conserved sequences were most accessible at E10.5  
304 (Figure 5C). To confirm this result, we also used a different alignment algorithm, LAST (Kiełbasa et al.,  
305 2011) with the bamboo shark and the alligator (Green et al., 2014) genomes. Alignment results for both  
306 analyses consistently indicated that the OCRs of E10.5 forelimb bud more frequently contained conserved  
307 sequences relative to those of other time points (Figure 5D; see Figure 5–figure supplement 2A and B for the  
308 absolute counts of conserved sequences). Therefore, activation of conserved gene regulatory sequences may  
309 be one of the proximate causes for the hourglass-shaped conservation of fin and limb transcriptome data.

310

### 311 **Temporal dynamics of open chromatin domains**

312 To further characterize the ATAC-seq peaks, we next performed a clustering analysis. Using one of the three  
313 replicates for each stage, we collected the summits of peaks and the surrounding 1400 bp and carried out

314 hierarchical clustering, which resulted in eight clusters (C1–C8; Figure 6A) that consisted of broad (C1 and  
315 C2), E11.5/E12.5-specific (C3 and C4), stable (C5 and C6), E10.5-specific (C7), and E9.5-specific (C8)  
316 peaks. The overall clustering pattern was reproducible by other combinations of replicates if its FRiP was  $\geq$   
317 0.20 (Figure 6–figure supplement 1). Consistent with the above conservation analysis, E10.5-specific peaks  
318 frequently overlapped conserved sequences (Figure 5–figure supplement 2C and D).

319 To characterize the regulatory features of the clusters, we performed motif analysis in each cluster  
320 using HOMER (Heinz et al., 2010). First, it was convincing that stable peaks (C5 and C6) were enriched for  
321 the CTCF binding motif both in *de novo* motif discovery (Figure 6A) and known motif enrichment analysis  
322 (Figure 6-figure supplement 3), which is a major regulator of three-dimensional genomic structure. This  
323 result was consistent whether random genomic regions or other peak regions were used for the background  
324 (Figure 6-figure supplement 4). In addition, E11.5/E12.5-specific peak C3 was enriched for the HOX13  
325 motif (Figure 6A), which was consistent with the increase in the expression of 5' *Hox* genes (Figure 1D). C4  
326 was also enriched for motifs similar to those of C3, but the HOX13 motif was detected only in known motif  
327 enrichment analysis (compare Figure 5-figure supplement 2 and 3). The enrichment of the HOX9 motif in  
328 E10.5-specific peaks (C7) was also consistent with our RNA-seq data, in which *Hoxd9* and *Hoxa9*  
329 expression levels peaked at E10.5 (Figure 1D). Interestingly, in E10.5-specific peaks (C7), the LHX1 binding  
330 motif was ranked at the top of the motif enrichment list (the closely related transcription factors *Lhx2*, *Lhx9*,  
331 and *Lmx1b* are required to mediate a signaling feedback loop between ectoderm and mesenchyme in limb  
332 development (Tzchori et al., 2009). C8 was enriched for motifs similar to those in C7 (e.g., COUP-TFII), but  
333 the top-ranked transcription factor in the *de novo* motif discovery analysis was VSX2, which has a very  
334 similar binding sequence to the LHX motif (Figure 6-figure supplement 2). The LHX motif was top-ranked  
335 in C8 for the known motif enrichment analysis (Figure 6-figure supplement 3). For a better understanding of  
336 the dynamics of transcription factor motifs, we counted the average number of the above detected motifs  
337 within the OCRs of each stage, which revealed a transitional increase in LHX and HOX9 motifs at E10.5 and  
338 a gradual increase in the motifs detected in C3 over the developmental stages (Figure 6-figure supplement 4).

339 In addition, Gene Ontology (GO) analysis for the peaks in each cluster revealed that the  
340 constitutively accessible peaks (C5, C6) were closely located to genes annotated with “cellular components”

341 (Supplementary file 11). Interestingly, the dynamically regulated peaks (C3, C4, C7, C8) were associated  
342 with genes with “developmental process”, “multicellular organism development”, and “anatomical structure  
343 morphogenesis” (Supplementary file 11), suggesting that these dynamic OCRs regulate developmental  
344 genes. Together, these results suggest that there are E10.5-specific transient OCRs that exhibit several  
345 characteristics including their evolutionary conservation, the presence of LHX and HOX9 motifs and a close  
346 relation with developmental genes.

347 To confirm the results from the above clustering analysis, we also determined the genomic regions  
348 that showed a statistically significant increase or decrease in the ATAC-seq signal within a day by using all  
349 replicates. As a result, ATAC-seq signals were most increased during the transition from E9.5 to E10.5 in the  
350 mouse limb bud. From E10.5 to E11.5, the total number of decreased and increased signals was highest,  
351 indicating that the OCR landscape was most dynamically changing at E10.5 (Figure 6B). In contrast,  
352 relatively few significant changes were observed from E11.5 to E12.5. Thus, in contrast to the transcriptome  
353 analysis, stage-specific gene regulatory sequences are likely to be most accessible at E10.5. Moreover, by  
354 comparing the peaks of each cluster identified above with ATAC-seq peaks of other cells and tissues released  
355 by the ENCODE project (Davis et al., 2018; Supplementary file 10 for the full list of cells and tissues), we  
356 discovered that the C7 cluster (E10.5-specific peaks) contained more peaks that did not overlap with those of  
357 other cells and tissues. Again, in contrast to the transcriptome analysis, the data suggest that gene regulatory  
358 sequences that are accessible only at E10.5 tend to be limb-specific (Figure 6C). Taken together, these  
359 analyses revealed a unique regulatory landscape of forelimb buds at E10.5, which is enriched for  
360 evolutionarily conserved stage-specific and tissue-specific OCRs.

361

## 362 **Discussion**

363 In this work, we applied transcriptomics and chromatin accessibility analysis to systematically study genetic  
364 changes that differentiate fins from limbs. Because of the slow sequence evolution and the embryo  
365 availability of the bamboo shark, we were able to compare transcriptional regulation of genes with high  
366 accuracy and found both heterochronic shifts and hourglass-shaped conservation of transcriptional regulation

367 between fin and limb development. Here, we discuss the interpretations, limitations, and implications of  
368 these results.

369 Our time-series transcriptome data indicated that a remarkable number of genes that exhibit the  
370 highest expression during the late stages of mouse limb bud development are decreased during the late stages  
371 of bamboo shark fin development (Figure 2). The simplest hypothesis for this mass heterochronic shift is that  
372 the later stages of limb development gained expression of one or a few upstream transcription factor(s) or  
373 signaling molecules that collectively regulate this group of genes. Interestingly, we also observed relatively  
374 extensive expression of the downstream targets of the SHH signaling pathway in mouse limb buds, as  
375 compared with bamboo shark fin buds (Figure 3). Because SHH-independent regulation of its target genes  
376 through the GLI3-HOX complex was previously reported (Chen et al., 2004), the mismatch between the  
377 peak expression of *Shh* and its target genes may be caused by such SHH-independent regulatory mechanisms  
378 that are absent in bamboo shark fin development. Given that direct and genetic interactions of GLI3 and  
379 HOX have a significant impact on autopod formation, the emergence of this interaction may be a key  
380 component of the mass heterochronic shift and the acquisition of autopod-related developmental regulation  
381 in the tetrapod lineages. However, because we compared only two species, it is equally possible that the late  
382 stages of shark fin development lost this SHH-independent gene regulation. Alternatively, given that the  
383 evolutionary distance between these two species is >400 million years, it is also possible that every one of  
384 these genes independently shifted their expression to the later stages of limb development or to the early  
385 stages of shark fin development. Further taxon sampling and functional analyses will reveal the relation  
386 between the mass heterochronic shift and the emergence of the autopod.

387 Related to the potential changes in regulation of SHH target genes, by analyzing catshark fin buds,  
388 we previously proposed that the expression domains of genes that are positively regulated by SHH might  
389 have expanded anteriorly during the fin-to-limb transition (Onimaru et al., 2015). We speculated that this  
390 expression changes may be linked to the loss of pro- and mesopterygial elements. Recently, this hypothesis  
391 was partially supported by another group who compared the gene expression pattern of lungfish and cichlid  
392 fin development (Woltering et al., 2020), where lungfish fin buds seem to exhibit an intermediate condition  
393 between non-sarcopterygian fish fins and tetrapod limbs in terms of gene expression distribution along the

394 anterior-posterior axis. This group particularly emphasized that the absence and presence of the dynamics of  
395 the anterior expansion of *Hoxd13* expression correlate with the difference between the metapterygial  
396 morphologies of lungfish and tetrapods (also see Johanson et al., 2007 for a conflicting report). However, the  
397 significance of changes in *Hoxd13* expression remains unclear because of the following two reasons: a)  
398 *Hoxd13* expression pattern seems to quite vary among species—the anterior expansion of *Hoxd13* expression  
399 has been observed in the fin buds of the little skate, the small-spotted catshark, and *Polyodon* (Davis et al.,  
400 2007; Freitas et al., 2007; Nakamura et al., 2015), while not in those of zebrafish and cichlids (Ahn and Ho,  
401 2008; Woltering et al., 2020) and b) in fish fins, the expression domain of *Hoxa13*, whose function is mostly  
402 redundant with *Hoxd13*, commonly spans from anterior to posterior regions in fish fin buds like as tetrapod  
403 limbs (Davis et al., 2007; Freitas et al., 2007; Nakamura et al., 2016). Therefore, while changes in *Hoxd13*  
404 expression domain are likely to contribute to some degree of anatomical diversity, their impact is  
405 questionable in the context of the fin-to-limb transition. Nevertheless, our previous study and Woltering et al.  
406 commonly suggest that the anterior expansion of gene expression domains is likely associated with the  
407 substantial anatomical changes during the fin-to-limb transition. As discussed above, we speculate that the  
408 mass heterochronic shifts that we observed in the present study may be related to the gain of SHH-  
409 independent regulation of its target genes. Therefore, whether the anterior expansion of SHH-target gene  
410 expression is related to the mass heterochronic shifts will be one of the interesting questions to address in the  
411 future.

412 We observed that gene expression profiles are most highly conserved between bamboo shark fin  
413 buds at st. 27.5–30 and mouse forelimb buds at E10.5 (Figure 4). Consistent with this result, our chromatin  
414 accessibility analysis reveals that OCRs at E10.5 tend to contain evolutionarily conserved sequences (Figure  
415 5). Whereas transcriptomic conservation during the middle of embryonic development has been reported by  
416 many groups using different species (e.g., Irie and Kuratani, 2011; Kalinka et al., 2010), analysis of  
417 regulatory sequence conservation during embryonic development has been either incomplete or  
418 controversial. For example, by analyzing histone acetylation marks on several developing organs in mouse  
419 embryos, Nord et al. proposed regulatory sequences active at E11.5 are exposed by the highest evolutionary  
420 constraint (Nord et al., 2013). However, they used stem cell lines as the substitutes for organs at early stages.

421 Another study showed that genes expressed at the segmentation stage of zebrafish embryos tended to be  
422 surrounded by highly conserved non-coding sequences (Piasecka et al., 2013). Although their results are in  
423 line with our present study as discussed below, they did not show that these highly conserved non-coding  
424 sequences were indeed active at the segmentation stage. In addition to these studies, there is a conflicting  
425 observation that early, instead of middle, embryonic stages tend to be regulated by conserved OCRs (Uesaka  
426 et al., 2019). Therefore, our present study is the first to convincingly show a clear correlation of conservation  
427 status between transcriptomic data and OCRs. Our results suggest that evolutionary constraints on the gene  
428 regulatory apparatus are present during the middle stage of fin and limb development. What drives the  
429 hourglass-shaped conservation is still under debate. Interestingly, we found that stage- and tissue-specific  
430 OCRs were enriched in this conserved period, during which a relatively low number of stage- and tissue-  
431 specific genes were expressed (Figure 6). These quite contrasting observations imply that the mid-stage limb  
432 development is enriched for pleiotropic genes controlled by multiple tissue-specific enhancers, including  
433 limb-specific ones, rather than by constitutive promoters that often regulate housekeeping genes. Therefore,  
434 we speculate that, at least in the case of limb development, complex regulatory sequences that execute  
435 spatiotemporally specific transcriptional controls over pleiotropic genes constrain the evolvability of this  
436 particular period of morphogenesis, probably due to the vulnerability of complex regulation to genetic  
437 mutations.

438 In conclusion, the present study provides insights for the evolutionary origin of gene regulation that  
439 differentiates fins from limbs. In particular, comparative transcriptional analyses prompted us to hypothesize  
440 that mass heterochronic shifts of gene expression may have occurred during the fin-to-limb evolution. In  
441 addition, both transcriptome and open chromatin data point to an evolutionary constraint during mid-stage  
442 limb development, likely owing to gene regulatory complexity. Although these hypotheses require further  
443 taxon sampling and experimental tests, this study opens up new prospects for understanding not only the  
444 genetic basis of the fin-to-limb transition but also the general nature of morphological evolution.

445

446 **Materials and Methods**

## 447 Key resources table

Key Resources Table				
Reagent type (species) or resource	Designation	Source or reference	Identifiers	Additional information
gene ( <i>Mus musculus</i> )	Hand2	ENSEMBL	ENSMUST00000040104.4	N/A
gene ( <i>Mus musculus</i> )	Vcan	ENSEMBL	ENSMUST00000109546.8	N/A
gene ( <i>Mus musculus</i> )	Aldh1a2	ENSEMBL	ENSMUST00000034723.5	N/A
gene ( <i>Mus musculus</i> )	Ptch1	ENSEMBL	ENSMUST00000192155.5	N/A
gene ( <i>Mus musculus</i> )	Hoxd12	ENSEMBL	ENSMUST00000001878.5	N/A
gene ( <i>Chiloscyllium punctatum</i> )	Hand2	ENSEMBL	Chipun0004250/g4250.t1/TRINITY_DN85524_c0_g1_i1	N/A
gene ( <i>Chiloscyllium punctatum</i> )	Vcan	This paper	Chipun0003941/g3941.t1/TRINITY_DN95522_c0_g1_i8	N/A
gene ( <i>Chiloscyllium punctatum</i> )	Hoxd12	This paper	Chipun0005654/g5654.t1/TRINITY_DN85970_c0_TRINITY_g1_i1	N/A
gene ( <i>Chiloscyllium punctatum</i> )	Ptch1	This paper	Chipun0003320/g3320.t1/TRINITY_DN92499_c0_g1_i3	N/A
gene ( <i>Chiloscyllium punctatum</i> )	Aldh1a2	This paper	Chipun0010503/g10503.t1/TRINITY_DN81423_c0_g1_i1	N/A
strain, strain background ( <i>Mus musculus</i> )	C52BL/6	Laboratory for Animal Resources and Genetic Engineering RIKEN,	N/A	N/A
antibody	Anti-Digoxigenin-AP, Fab fragments (Sheep)	Millipore Sigma	Cat# 11093274910	polyclonal (1:4000)
sequence-based reagent	Mus musculus Hand2 forward primer	This paper	PCR primers	ACCAAACCTCCAAGA TCAAGACA CTG
sequence-based reagent	Mus musculus Hand2 reverse primer	This paper	PCR primers	TTGAATACT TACAATGTT TACACCTT C
sequence-based reagent	Mus musculus Vcan forward	This paper	PCR primers	TGCAAAGA TGGTTTCA TTCAGCGA

	primer			CAC
sequence-based reagent	Mus musculus Vcan reverse primer	This paper	PCR primers	ACACGTGC AGAGACCT GCAAGATG CTG
sequence-based reagent	Mus musculus Aldh1a2 forward primer	This paper	PCR primers	ACCGTGTT CTCCAACG TCACTGAT GAC
sequence-based reagent	Mus musculus Aldh1a2 reverse primer	This paper	PCR primers	TCTGTCAG TAACAGTAT GGAGAGCT TG
sequence-based reagent	Mus musculus Hoxd12 forward primer	This paper	PCR primers	CTCAACTT GAACATGG CAGTGCAA GTG
sequence-based reagent	Mus musculus Hoxd12 reverse primer	This paper	PCR primers	AGCTCTAG CTAGGCTC CTGTTTCAT GC
sequence-based reagent	Mus musculus Ptch1 forward primer	This paper	PCR primers	GGGAAGG CAGTTCAT TGTTACTGT AACTG
sequence-based reagent	Mus musculus Ptch1 reverse primer	This paper	PCR primers	TGTAATAC GACTCACT ATAGGTCA GAAGCTGC CACACACA GGCATGAA GC
sequence-based reagent	<i>Chiloscyllium punctatum</i> Hand2 forward primer	This paper	PCR primers	ACCAGCTA CATTGCCT ACCTCATG GAC
sequence-based reagent	<i>Chiloscyllium punctatum</i> Hand2 reverse primer	This paper	PCR primers	CACTTGTT GAACGGAA GTGCACAA GTC
sequence-based reagent	<i>Chiloscyllium punctatum</i> Vcan forward primer	This paper	PCR primers	AGCTTGGG AAGATGCA GAGAAGGA ATG
sequence-based reagent	<i>Chiloscyllium punctatum</i>	This paper	PCR primers	AGAGCAGC TTCACAAT

	Vcan reverse primer			GCAGTCTC TGG
sequence-based reagent	<i>Chiloscyllium punctatum</i> Aldh1a2 forward primer	This paper	PCR primers	TTGAACTT GTACTAAG TGGTATCG CTG
sequence-based reagent	<i>Chiloscyllium punctatum</i> Aldh1a2 reverse primer	This paper	PCR primers	AGGATGTG AACATTAG GCTGACCT CAC
sequence-based reagent	<i>Chiloscyllium punctatum</i> <i>Hoxd12</i> forward primer	This paper	PCR primers	GCCAGTAT GCAACAGA TCCTCTGA TGG
sequence-based reagent	<i>Chiloscyllium punctatum</i> <i>Hoxd12</i> reverse primer	This paper	PCR primers	CTAATGAC CTGTTGTA CTTACATTC TC
sequence-based reagent	<i>Chiloscyllium punctatum</i> <i>Ptch1</i> forward primer	This paper	PCR primers	TTCAGCCA GATTGCAG ATTACATCA ACC
sequence-based reagent	<i>Chiloscyllium punctatum</i> <i>Ptch1</i> reverse primer	This paper	PCR primers	TTCTCTGT GTTTCACA TTCAACGT CCTG
commercial assay or kit	Nextera DNA Sample Preparation Kit	Illumina	Cat# FC-121-1031	
commercial assay or kit	TruSeq Stranded mRNA LT Sample Prep Kit	Illumina	Cat# RS-122-2101	
software, algorithm	Trinity	<a href="https://github.com/trinityrnaseq/trinityrnaseq">https://github.com/trinityrnaseq/trinityrnaseq</a>	RRID:SCR_013048	N/A
software, algorithm	Bowtie2	<a href="http://bowtie-bio.sourceforge.net/bowtie2/index.shtml">http://bowtie-bio.sourceforge.net/bowtie2/index.shtml</a>	RRID:SCR_016368	N/A
software, algorithm	BWA	<a href="http://bio-bwa.sourceforge.net/">http://bio-bwa.sourceforge.net/</a>	RRID:SCR_010910	N/A
software, algorithm	MACS2	<a href="https://github.com/macs3-project/MACS">https://github.com/macs3-project/MACS</a>	RRID:SCR_013291	N/A
software, algorithm	HOMER	<a href="http://homer.ucsd.edu/homer/motif/">http://homer.ucsd.edu/homer/motif/</a>	RRID:SCR_010881	N/A
software, algorithm	RSEM	<a href="https://github.com/deweylab/RSEM">https://github.com/deweylab/RSEM</a>	RRID:SCR_013027	N/A
software, algorithm	scikit-learn	<a href="https://scikit-learn.org/stable/">https://scikit-learn.org/stable/</a>	RRID:SCR_002577	N/A

448

449 **Animals**

450 Animal experiments were conducted in accordance with the guidelines approved by the Institutional Animal  
451 Care and Use Committee (IACUC), RIKEN Kobe Branch, and experiments involving mice were approved  
452 by IACUC (K2017-ER032). The eggs of brownbanded bamboo shark (*C. punctatum*) were kindly provided  
453 by Osaka Aquarium Kaiyukan and were incubated at 25°C in artificial seawater (MARINE ART Hi, Tomita  
454 Pharmaceutical Co., Ltd.) and staged according to the published staging table (Onimaru et al., 2018). For  
455 mouse embryos, C52BL/6 timed-pregnant females were supplied by the animal facility of Kobe RIKEN,  
456 LARGE and sacrificed at different days after 9.5–12.5 days of gestation. For RNA-seq, fin buds and limb  
457 buds were dissected in cold seawater and phosphate-buffered saline (PBS), respectively, and stored at –80°C.  
458 For *in situ* hybridization, embryos were fixed overnight in 4% paraformaldehyde in PBS, dehydrated in a  
459 graded methanol series, and stored in 100% methanol at –20°C.

460

461 **RNA-seq**

462 We sampled mouse forelimb buds at E9.5, E10.5, E11.5 and E12.5 and bamboo shark pectoral fin buds at  
463 st27, st27.5, st29, st30, st31 and st32 and pooled several individual samples by stage to obtain enough RNA  
464 for each time point. We considered this pooled sample to represent one biological replicate (other replicates  
465 were generated using different individuals). Total RNAs from these samples were extracted with the RNeasy  
466 Micro and Mini plus kit (QIAGEN, Cat. No. 74034 and 74134) and PicoPure RNA Isolation Kit  
467 (ThermoFisher, Cat. No. KIT0214). Genomic DNA was removed with gDNA Eliminator columns included  
468 with this kit. For quality control, the Agilent 2100 Bioanalyzer system and Agilent RNA 6000 Nano Kit  
469 (Agilent, Cat. No. 5067-1511) were used to measure the RNA integrity number for each sample. Using 237  
470 ng of each of the RNA samples, strand-specific single-end RNA-seq libraries were prepared with the TruSeq  
471 Stranded mRNA LT Sample Prep Kit (Illumina, Cat. No. RS-122-2101 and/or RS-122-2102). For  
472 purification, we applied 1.8× (after end repair) and 1.0× (after adapter ligation and PCR) volumes of  
473 Agencourt AMPure XP (Beckman Coulter, Cat. No. A63880). The optimal number of PCR cycles for library

474 amplification was determined by a preliminary quantitative PCR using KAPA HiFi HotStart Real-Time  
475 Library Amplification Kit (KAPA, Cat. No. KK2702) and was estimated to be 11 cycles for mouse limb buds  
476 and 10 cycles for bamboo shark fin buds. The quality of the libraries was checked by Agilent 4200  
477 TapeStation High Sensitivity D1000. The libraries were sequenced after on-board cluster generation for 80  
478 cycles using 1× HiSeq Rapid SBS Kit v2 (Illumina, Cat. No. FC-402-4022) and HiSeq SR Rapid Cluster Kit  
479 v2 (Illumina, Cat. No. GD-402-4002) on a HiSeq 1500 (Illumina) operated by HiSeq Control Software  
480 v2.2.58 (Run type: SR80 bp). The output was processed with Illumina RTA v1.18.64 for base-calling and  
481 with bcl2fastq v1.8.4 for de-multiplexing. Quality control of the obtained fastq files for individual libraries  
482 was performed with FASTQC v0.11.5. RNA-seq was performed with three biological replicates for each  
483 stage.

484

#### 485 **Transcriptome assembly and orthology assignment**

486 We used the NCBI RefSeq mouse proteins (GRCm38.p5; only curated proteins were used) and two bamboo  
487 shark gene lists: a genome sequence–based gene model (Hara et al., 2018) and transcripts assembled from  
488 RNA-seq in this study (see below) for orthology assignment. The amino acid sequences of the published  
489 gene model of the bamboo shark are available from <https://doi.org/10.6084/m9.fig> (Supplementary file 1).  
490 For the transcriptome assembly, the short reads from the bamboo shark RNA-seq data were trimmed and  
491 filtered with Trim Galore! ([https://www.bioinformatics.babraham.ac.uk/projects/trim\\_galore/](https://www.bioinformatics.babraham.ac.uk/projects/trim_galore/)) and assembled  
492 using Trinity v2.4.0 (Grabherr et al., 2011; options: --SS\_lib\_type RF --normalize\_max\_read\_cov 200 --  
493 min\_kmer\_cov 2). Protein coding sequences were predicted with a program that finds coding regions,  
494 TransDecoder v3.0.1 (Haas et al., 2013), according to the guide in TransDecoder (Supplementary data 2 and  
495 3). Using these coding gene lists as queries, orthologous pairs were assigned as illustrated in Figure 1–figure  
496 supplement 1. The idea behind this algorithm is the “gar bridge” (Braasch et al., 2016), an empirical  
497 observation that a comparison including intermediate and slowly evolving animals yields a better resolution  
498 for identifying homologous sequences than a direct comparison between two species. First, BLASTP v2.7.1  
499 was performed between mouse and bamboo shark genes reciprocally, and also against the coding genes of

500 the elephantfish (or elephant shark; *Callorhinchus\_milii*-6.1.3), spotted gar (*LepOcu1*), coelacanth  
501 (*LatCha1*), chicken (*GRCg6a*), alligator (*ASM28112v4*), and human (*GRCh38.p12*; options: -outfmt 6 -  
502 evalue 1e-30 -window 0). Then, the BLASTP results of bamboo shark queries against the animals listed  
503 above (except for the elephantfish) were concatenated, and the best hit across species (cross-species best hit)  
504 was identified for each of the bamboo shark genes. If there was no cross-species best hit, then the best hit  
505 among the elephantfish genes was retrieved, which may include cartilaginous fish-specific genes.  
506 Subsequently, orthologous pairs between mouse and bamboo shark genes were assigned by checking if a  
507 cross-species best hit from the bamboo shark BLASTP results also had a best hit in the BLASTP result of  
508 mouse genes against the corresponding animal (species-wise best hit; Supplementary files 4–6).

509 For quality control, the orthology of Fgf family members was independently determined by  
510 generating molecular phylogenetic trees (Figure 1–figure supplement 2 and 3). Amino acid sequences were  
511 aligned with an alignment tool, MAFFT v7.419-1 (Kato, 2002; options: --localpair --maxiterate 1000) and  
512 trimmed with trimAL v1.2 (Capella-Gutiérrez et al., 2009; options: -gt 0.9 -cons 60). Then, maximum-  
513 likelihood trees were constructed with RaxML v8.2.12 (Stamatakis, 2014; options: -x 12345 -p 12345 -m  
514 PROTGAMMAWAG -f a -# 100). The orthology of *Hox* genes was confirmed based on genome synteny.  
515 These independently confirmed orthologous pairs were compared with the results of the above orthology  
516 assignment algorithm. For a comparison, we also used the results from a reciprocal best hit algorithm,  
517 proteinOrtho v6.0.4 (Lechner et al., 2011) and the previously generated orthology groups (Hara et al., 2018;  
518 Figure 1B).

519

## 520 **Quantification and scaling**

521 The trimmed RNA-seq short reads were aligned to the transcript contigs for the bamboo shark and curated  
522 RefSeq genes (*GRCm38.p5*) for the mouse using RSEM v1.3.0 (Li and Dewey, 2011) and Perl scripts  
523 (`align_and_estimate_abundance.pl` and `abundance_estimates_to_matrix.pl`) in the Trinity package. TPM  
524 (transcripts per million), but not TMM (trimmed mean of M-values), was used for all analyses, because we  
525 found some artificial biases in TMM values (see Figure 1–figure supplement 4). TPM values from the

526 splicing variants of a single gene were summed up to generate a single value per gene. Then, the means and  
527 standard errors of TPM values from three replicates were used for the downstream analyses. Genes with a  
528 maximum TPM < 1.0 were considered not expressed. For clustering and distance measures, TPM values  
529 were scaled so that the maximum value of each gene of each species was set to '1' (Max 1). Whereas this  
530 scaling method loses information with respect to the absolute value of the TPMs, it has a substantial  
531 advantage when comparisons are being made between evolutionarily distant species. Indeed, previous  
532 comparative transcriptome studies have scaled gene expression values in different ways. Among those  
533 approaches, the use of Z-scores (standardization) and log transformations are relatively common strategies  
534 (e.g., Kalinka et al., 2010; Leiboff and Hake, 2019; Levin et al., 2016). Some researchers have used the intact  
535 RPKM (reads per kilobase per million) values to compare closely related species (Wang et al., 2013), but,  
536 because the RPKM is known to be inconsistent between samples even within a species (Wagner et al., 2012).  
537 Scaled transcriptional values are commonly used for clustering analyses and visualization of transcriptomic  
538 data from different samples within a single species. In this case, scaling is mainly aimed at flattening the  
539 dynamic range of transcription levels among genes. For inter-specific comparisons, scaling is also useful for  
540 being simultaneously sensitive to differentially regulated genes and also insensitive to conserved  
541 housekeeping genes. Here, we examine the effect of several scaling methods and the use of intact TPM  
542 values. We define the four relevant scaling methods as follows:

$$M_{g,s,t} = \frac{x_{g,s,t}}{\max(\{x_{g,s,t}: t = 1..T_s\})}$$

$$Z_{g,s,t} = \frac{(x_{g,s,t} - \bar{x}_{g,s})}{\sigma_{g,s}}$$

$$U_{g,s,t} = \frac{x_{g,s,t}}{\|\{x_{g,s,t}: t = 1..T_s\}\|}$$

$$L_{g,s,t} = \log_{10}(x_{g,s,t} + 1)$$

543 where  $x_{g,s,t}$  is the intact TPM of gene  $g$ , species  $s$ , and time point  $t$ ;  $T_s$  is the total number of time points in  
544 species  $s$ ;  $M_{g,s,t}$ ,  $Z_{g,s,t}$ ,  $U_{g,s,t}$  and  $L_{g,s,t}$  are scaled values that we refer to as the Max 1, Z-score, Unit vector and

545 Log10 methods, respectively; and  $\bar{x}_{g,s}$  and  $\sigma_{g,s}$  are the mean and standard deviation, respectively, of  
546  $\{x_{g,s,1} \dots x_{g,s,T_s}\}$ .

547 First, we take a simple example to develop some intuition as to how these calculations transform  
548 TPM values. Let us assume that we compare two species [(species 1 and species 2)], and each species has  
549 two genes (gene 1 and gene 2) and three developmental time points (t1, t2, and t3; Figure 1–figure  
550 supplement 5A). Gene 1 is a constitutively active gene (i.e., a housekeeping gene), and gene 2 is  
551 differentially regulated between species. In this example, we want to identify t2 as the most conserved time  
552 point because gene 2 is expressed in both species at this time point. In addition, we want to ignore the subtle  
553 expression differences of gene 1 within and between species. As seen in Figure 1–figure supplement 5A,  
554 scaling by the Max 1, Unit vector, and Log10 methods effectively conserves the expression dynamics of  
555 gene 2 while suppressing the expression noise of gene 1. In contrast, Z-score scaling amplifies the expression  
556 dynamics of both genes to the same degree, which suggests that the Z-score method is sensitive to noise.  
557 Calculation of the Euclidean distances for each time point between species 1 and 2 (“Distance” in Figure 1–  
558 figure supplement 5A) shows that although all scaling methods and the use of intact TPMs indicate that t2 is  
559 the most similar time point, Max 1 creates a greater contrast between conserved and non-conserved time  
560 points than the other methods. Therefore, Max 1 is likely to be able to sensitively detect inter-specific  
561 differences. We also examined a subset of our real transcriptomic data from mouse limb buds and bamboo  
562 shark fin buds. As an example, we chose three housekeeping genes conserved in most vertebrates, *Psm5*,  
563 *Mrpl21*, and *Polr1b*—these genes are listed both in a housekeeping gene list  
564 [https://www.tau.ac.il/~elieis/HKG/HK\\_genes.txt](https://www.tau.ac.il/~elieis/HKG/HK_genes.txt) (Eisenberg and Levanon, 2013) and in the BUSCO data set,  
565 a gene list used to assess the completeness of genome assemblies (Simão et al., 2015). As shown in Figure 1–  
566 figure supplement 5B and C, the TPM values of these genes were stable throughout developmental time in  
567 both species, suggesting that these genes also play a role in the maintenance of basic cellular function in  
568 bamboo shark fin development. However, the TPM values of *Mrpl21* and *Polr1b* in mouse limb buds were  
569 roughly twice as high as those in bamboo shark fin buds. One explanation for this finding is that the  
570 expression of housekeeping genes is low in the bamboo shark because the relatively low temperature of the  
571 environment in which it lives slows its metabolic activity. We note, however, that there are many technical

572 uncertainties when directly interpreting TPM values, particularly when comparing distantly related species.  
573 For example, differences in DNA sequences of transcripts (such as variations in GC content) between species  
574 probably affects the efficiency of library preparation and sequencing. The TPM values are also likely to be  
575 biased because of the incompleteness of the reference transcriptome sequence that we used for the bamboo  
576 shark (e.g., some genes lack 3' untranslated regions). Therefore, the dynamics of TPM values extracted by  
577 scaling methods rather than absolute TPM values are likely to contain more biologically relevant  
578 information. Of the scaling methods, Max 1, Unit vector, and Log10 conserved the stable expression profile  
579 of the housekeeping genes, whereas the Z-score method amplified the subtle variation in TPM values as seen  
580 in the above simple example (Figure 1–figure supplement 5B). In particular, the Max 1 and Unit vector  
581 methods transformed the TPM values into relatively comparable values between the two species (compare  
582 Figure 1–figure supplement 5B with C). For a comparison, we also examined three genes that are  
583 heterochronically regulated between bamboo shark fin buds and mouse limb buds (Figure 1–figure  
584 supplement 6A and B). In this case, all of the scaling methods seemed to conserve the temporal dynamics of  
585 gene expression.

586 To obtain an objective measure, we calculated the ratio of the interspecific Euclidean distance of the  
587 three housekeeping genes to that of the three heterochronic genes with different scaling methods (Figure 1–  
588 figure supplement 6C and D). Namely, the Euclidean distance of expression values was close to zero if we  
589 used only housekeeping genes (left panel of Figure 1–figure supplement 6C), but it was larger when  
590 comparing heterochronic genes (right panel of Figure 1–figure supplement 6C). As a result, the Max1  
591 method resulted in the highest ratio (Figure 1–figure supplement 6D), suggesting that Max1 is most sensitive  
592 to interspecific differences in dynamically regulated genes.

593

#### 594 **Clustering analyses of transcriptome data**

595 The scaled values of each orthologous pair were concatenated as a 10-dimensional vector (consisting of four  
596 stages for mouse limb buds and six stages for bamboo shark fin buds), and all gene expression vectors were  
597 dimensionally reduced with UMAP (hyper parameters:  $a = 10$ ,  $b = 1.8$ ) followed by hierarchical clustering

598 (hyper parameters: method = “ward”, metric = “euclidean”; the code is available at  
599 [https://github.com/koonimaru/easy\\_heatmapper](https://github.com/koonimaru/easy_heatmapper)). To find genes that have an opposite trend in their  
600 expression relative to “Heterochronic2”, a Pearson correlation coefficient (PCC) for TPM values and  
601 developmental stages was calculated for each gene for each species, and genes with  $PCC > 0.5$  for bamboo  
602 shark fin buds and  $PCC < -0.5$  for mouse limb buds were listed (Figure 2–figure supplement 1B and  
603 Supplementary file 8). For the distance measurements, four different distance methods were calculated:  
604 Euclidean distance ( $\sqrt{\sum(u_i - v_i)^2}$ ), correlation distance ( $1 - \frac{(u-\bar{u})(v-\bar{v})}{\|(u-\bar{u})\|_2\|(v-\bar{v})\|_2}$ ), Shannon distance  
605 ( $-\frac{1}{2}\sum u_i \log \frac{(u_i+v_i)}{2u_i} + v_i \log \frac{(u_i+v_i)}{2v_i}$ ), standardized Euclidean distance ( $\sqrt{\sum(u_i - v_i)^2/V_i}$ ), where  $u$  and  $v$   
606 are gene expression vectors of two samples and  $V_i$  is the variance computed over all the values of gene  $i$ . For  
607 PCA analysis, we used the PCA module in a python package, scikit-learn (<https://scikit-learn.org/stable/>).

608 For the stage-associated gene analysis in Figure 3–figure supplement 1B and 1C, we first calculated  
609 the z-score of each gene at each stage as  $\frac{(u_{k,i}-\bar{u}_i)}{\sigma_i}$ , where  $u_{k,i}$  is the TPM value of gene  $i$  at stage  $k$ ,  $\bar{u}_i$  is a  
610 mean of TPM over all the stages, and  $\sigma_i$  is the standard deviation of the TPM. Genes with  $TPM \geq 1.0$  and the  
611 absolute Z-score  $\geq 1.0$  were counted as stage-associated genes. For the tissue-associated gene analysis, the  
612 entropy of each gene was calculated using RNA-seq data of 71 tissues downloaded from the ENCODE web  
613 site (<https://www.encodeproject.org/>; see Supplementary Table 4 for all list). Entropy was calculated as  
614 follows:

$$615 \quad p_{k,i} = \frac{TPM_{k,i}}{\sum_k TPM_{k,i}},$$

$$616 \quad H_i = -\sum_k p_{k,i} \log(p_{k,i}),$$

617 where  $TPM_{k,i}$  is the TPM value of gene  $i$  in tissue  $k$ ,  $p_{k,i}$  is a probability distribution and  $H_i$  is entropy.

618 Genes with TPM (of mouse limb buds)  $\geq 1.0$  and  $0.65 \leq$  entropy were counted as tissue-associated genes.

619

620 **Whole-mount *in situ* hybridization**

621 To clone DNA sequences for RNA probes, we used primers that were based on the nucleotide sequences in  
622 the ENSEMBL database (<https://www.ensembl.org>) for mouse genes and in the transcriptome assembly  
623 (Supplementary data 3): bamboo shark *Hand2* (Chipun0004250/g4250.t1/ TRINITY\_DN85524\_c0\_g1\_i1),  
624 5'-ACCAGCTACATTGCCTACCTCATGGAC-3' and 5'-CACTTGTGTAACGGAAGTGCACAAGTC-3';  
625 bamboo shark *Vcan* (Chipun0003941/g3941.t1/ TRINITY\_DN95522\_c0\_g1\_i8), 5'-  
626 AGCTTGGGAAGATGCAGAGAAGGAATG-3' and 5'-AGAGCAGCTTCACAATGCAGTCTCTGG-3';  
627 bamboo shark *Hoxd12* (Chipun0005654/g5654.t1/TRINITY\_DN85970\_c0\_g1\_i1), 5'-  
628 GCCAGTATGCAACAGATCCTCTGATGG-3' and 5'-CTAATGACCTGTTGTACTTACATTCTC-3';  
629 bamboo shark *Ptch1* (Chipun0003320/g3320.t1/TRINITY\_DN92499\_c0\_g1\_i3), 5'-  
630 TTCAGCCAGATTGCAGATTACATCAACC-3' and 5'-TTCTCTGTGTTTCACATTCAACGTCCTG-3';  
631 bamboo shark *Aldh1a2* (Chipun0010503/g10503.t1/TRINITY\_DN81423\_c0\_g1\_i1), 5'-  
632 TTGAACTTGTACTAAGTGGTATCGCTG-3' and 5'-AGGATGTGAACATTAGGCTGACCTCAC-3';  
633 mouse *Hand2* (ENSMUST00000040104.4), 5'-ACCAAACCTCTCCAAGATCAAGACACTG-3' and 5'-  
634 TTGAATACTTACAATGTTTACACCTTC-3'; mouse *Vcan* (ENSMUST00000109546.8), 5'-  
635 TGCAAAGATGGTTTCATTCAGCGACAC-3' and 5'-ACACGTGCAGAGACCTGCAAGATGCTG-3';  
636 mouse *Hoxd12* (ENSMUST00000109546.8), 5'-TGCAAAGATGGTTTCATTCAGCGACAC-3' and 5'-  
637 ACACGTGCAGAGACCTGCAAGATGCTG-3'; mouse *Aldh1a2* (ENSMUST00000034723.5), 5'-  
638 ACCGTGTTCTCCAACGTCCTGATGAC-3' and 5'-TCTGTCAGTAACAGTATGGAGAGCTTG-3';  
639 mouse *Ptch1* (ENSMUST00000192155.5), 5'-GGGAAGGCAGTTCATTGTTACTGTAAGT-3' and 5'-  
640 TGTAATACGACTCACTATAGGTCAGAAGCTGCCACACACAGGCATGAAGC-3'. Note that although  
641 we also tried bamboo shark *Shh* expression analysis using several RNA probes, we did not obtain specific  
642 signals. Fixed embryos were processed for *in situ* hybridization as described (Westerfield, 2000) with slight  
643 modifications. Briefly, embryos were re-hydrated with 50% MeOH in PBST (0.01% Tween 20 in PBS) and  
644 with PBST for 5–30 min each at room temperature (RT). Then, embryos were treated with 20 µg/ml  
645 proteinase K (Roche) in PBST (5 sec for mouse E11.5 and E12.5 embryos, 5 min for st. 27 and st. 29  
646 bamboo shark embryos, 10 min for st. 31 and st. 32 bamboo shark embryos). After the proteinase treatment,  
647 embryos were fixed in 4% paraformaldehyde/PBS for 1 hour, followed by one or two washes with PBST for  
648 5–10 min each. Optionally, if embryos had some pigmentation, they were immersed in 2% H<sub>2</sub>O<sub>2</sub> until they

649 became white. Then, embryos were incubated for 1 hour in preheated hybridization buffer (50 ml  
650 formaldehyde; 25 ml 20× SSC, pH 5.0; 100 µl 50 mg/ml yeast torula RNA; 100 µl 50 mg/ml heparin; 1 ml  
651 0.5 M EDTA; 2.5 ml 10% Tween 20; 5 g dextran sulfate; and DEPC-treated MilliQ water to a final volume  
652 of 100 ml) at 68°C. Subsequently, embryos were incubated with fresh hybridization buffer containing 0.25–4  
653 µl/ml of RNA probes at 68°C overnight. Embryos were washed twice with preheated Wash buffer 1 (50 ml  
654 formaldehyde; 25 ml 20× SSC, pH 5.0; 2.5 ml 10% Tween 20; and DEPC-treated MilliQ water to a final  
655 volume of 100 ml) for 1 hour each at 68°C; once with preheated Wash buffer 2, which consisted of equal  
656 volumes of Wash buffer 1 and 2× SSCT (10 ml 20× SSC, pH 7.0; 1 ml 10% Tween 20; and MilliQ water to a  
657 final volume of 100 ml), for 10 min at 68°C; once with preheated 2× SSCT at 68°C for 10 min; and once  
658 with TBST at room temperature for 10 min. Embryos were then incubated with a blocking buffer (20 µl/ml  
659 10% bovine serum albumin, 20 µl/ml heat-inactivated fetal bovine serum in TBST) for 1 hour at room  
660 temperature, followed by incubation with 1/4000 anti-digoxigenin (Roche) in fresh blocking buffer at 4°C  
661 overnight. Embryos were washed four times with TBST for 10–20 min each and were incubated at 4°C  
662 overnight. Finally, embryos were incubated with NTMT (200 µl 5 M NaCl; 1 ml 1 M Tris-HCl, pH 9.8; 500  
663 µl 1 M MgCl<sub>2</sub>; 100 µl 10% Tween 20; and MilliQ water to a final volume of 10 ml) for 20 min and then with  
664 15 µg/ml nitro-blue tetrazolium chloride (NBT) and 175 µg/ml 5-bromo-4-chloro-3-indolyphosphate *p*-  
665 toluidine salt (BCIP) in NTMT for 10 min to 2 hours until signals appeared. Pictures were taken with an  
666 Olympus microscope. For bamboo shark embryos, experiments were performed for at least two biological  
667 replicates.

668

669

## 670 **ATAC-seq**

671 Mouse forelimb buds at E9.5, E10.5, E11.5 and E12.5 were dissected, and samples from several individuals  
672 were pooled by stage to obtain enough cells. We considered this pooled sample to represent a biological  
673 replicate (other replicates were generated using different individuals). To obtain single-cell suspensions,  
674 pooled samples were treated with collagenase for 10 min at room temperature. The tissues were then

675 dissociated into single-cell suspensions by pipetting the mixture and passing it through a 40- $\mu$ m mesh filter  
676 (Funakoshi, Cat. No. HT-AMS-14002); the cell suspension was frozen in CryoStor medium (STEMCELL  
677 Technologies, Cat. No. ST07930) with Mr. Frosty (Thermo Scientific, Cat. No. 5100-0001) at  $-80^{\circ}\text{C}$   
678 overnight, according to (Milani et al., 2016). An ATAC-seq library was prepared as described (Buenrostro et  
679 al., 2013) with some minor modifications. For library preparation, stored cells were thawed in a  $38^{\circ}\text{C}$  water  
680 bath and centrifuged at 500g for 5 min at  $4^{\circ}\text{C}$ , which was followed by a wash using 50  $\mu$ l of cold PBS and a  
681 second centrifugation at 500g for 5 min at  $4^{\circ}\text{C}$ . Ten thousand cells per sample were collected, without  
682 distinguishing dead cells, and were lysed using 50  $\mu$ l of cold lysis buffer (10 mM Tris-HCl, pH 7.4; 10 mM  
683 NaCl; 3 mM  $\text{MgCl}_2$ ; and 0.1% IGEPAL CA-630). Immediately after lysis, cells were spun at 1000g for 10  
684 min at  $4^{\circ}\text{C}$ , and the supernatant was discarded. For the transposition reaction, cells were re-suspended in the  
685 transposase reaction mix (25  $\mu$ l  $2\times$  TD buffer, 2.5  $\mu$ l Tn5 transposase [ in the Nextera DNA Sample  
686 Preparation Kit, Illumina, Cat. No. FC-121-1031], and 22.5  $\mu$ l nuclease-free water) and incubated for 30 min  
687 at  $37^{\circ}\text{C}$ . The reaction mix was purified using DNA Clean & Concentrator-5 (Zymo Research, Cat. No.  
688 D4014) by adding 350  $\mu$ l of DNA binding buffer and eluting in a volume of 10  $\mu$ l. After a five-cycle pre-  
689 PCR amplification, the optimal number of PCR cycles was determined by a preliminary PCR using KAPA  
690 HiFi HotStart Real-Time Library Amplification Kit and was estimated to be four cycles. The PCR products  
691 were purified using  $1.8\times$  volumes of Agencourt AMPure XP. As a control, 50 ng of mouse genomic DNA  
692 was also transposed following the standard procedure of the Nextera DNA Sample Preparation Kit.  
693 Sequencing with HiSeq X was outsourced to Macrogen, Inc., which was carried out with HiSeq Control  
694 Software 3.3.76 (Run type: PE151bp). The output was processed with Illumina RTA 2.7.6 for base-calling  
695 and with bcl2fastq 2.15.0 for de-multiplexing. Quality control of the obtained fastq files for individual  
696 libraries was performed with FASTQC v0.11.5. ATAC-seq was performed with three biological replicates for  
697 each stage.

698

## 699 **ATAC-seq data analysis**

700 The short-read data from ATAC-seq were trimmed and filtered with Trim-Galore! (v0.5.0; options: --paired --  
701 phred33 -e 0.1 -q 30). We also removed reads that originated from mitochondrial genome contamination by  
702 mapping reads to the mouse mitochondrial genome using bowtie2 v2.3.4.1 (Langmead and Salzberg, 2012).  
703 The rest of the reads were mapped onto the mouse genome (mm10) using bwa v0.7.17 with the “mem”  
704 option (Li and Durbin, 2010). Among the mapped reads, we removed reads with length > 320 bp to reduce  
705 noise. The rest of the reads were further down-sampled to around 83.2 million reads to equalize the sequence  
706 depth of every sample. Peak calls were done with MACS2 v2.1.1 (Zhang et al., 2008; options: --nomodel --  
707 shift -100 --extsize 200 -f BAMPE -g mm -B -q 0.01; the genomic reads were used as a control for all  
708 samples). For FRiP score calculation, a module, “countReadsPerBin.CountReadsPerBin” in deepTools v3.2.1  
709 (Ramírez et al., 2016), was used to count reads in peaks, and these read counts were then divided by the total  
710 number of reads. To evaluate reproducibility among the replicates, we first divided the mouse genome into  
711 500-bp bins. Then, the ATAC-seq peaks were re-distributed into these bins with bedtools (Quinlan and Hall,  
712 2010; options: intersect -F 0.4 -f 0.4 -e -wo). Peaks of >500 bp were subdivided into 500-bp-long regions,  
713 and those of <500 bp were extended to fit within the closest 500 bp window. Subsequently, these peaks were  
714 converted into one-hot vectors, in which ‘1’ means that a 500-bp-long genomic region harbors an ATAC-seq  
715 peak. Genomic regions that lacked ATAC-seq peaks in all data were omitted. Using these one-hot vectors,  
716 Euclidean distances between the ATAC-seq data were calculated (Figure 5–figure supplement 1A).

717 For the conservation analysis, the significant variation in the length of ATAC-seq peaks complicated  
718 this evaluation. To deal with such variation, we the ATAC-seq peaks were re-distributed into 100-bp bins  
719 with bedtools (Quinlan and Hall, 2010; options: intersect -F 0.4 -f 0.4 -e -wo) as described above. The  
720 sequences in these peaks were retrieved with BLASTN v2.7.1 against the genomes of 16 vertebrate species  
721 listed in Supplementary file 10 (BLASTN options: -task dc-megablast -max\_target\_seqs 1). The blast hits  
722 that scored  $\geq 40$  were considered as conserved sequences. In this way, the final figures shown in Figure 5C  
723 represent the fraction of the total conserved sequence length in the peaks of each stage rather than the  
724 number of conserved peaks. For confirmation, we also used a different alignment algorithm, LAST v961  
725 (Kielbasa et al., 2011) to find conserved sequences. To generate mouse genome databases for LAST, we first  
726 masked repeat sequences with N and split the genome file into multiple files, each of which contained a

727 single chromosome sequence. Then, databases were generated using lastdb (options: -cR01). Alignments  
728 with the bamboo shark genome (Cpunctatum\_v1.0;  
729 [https://transcriptome.riken.jp/squalomix/resources/01.GCA\\_003427335.1\\_Cpunctatum\\_v1.0\\_genomic.rn.fna](https://transcriptome.riken.jp/squalomix/resources/01.GCA_003427335.1_Cpunctatum_v1.0_genomic.rn.fna)  
730 .gz) and the alligator genome (ASM28112v3) were carried out by lastal (options: -a1 -m100). Only a unique  
731 best alignment was selected using last-split. These alignment results were converted into the bed format, and  
732 regions that overlapped with the ATAC-seq peaks that were subdivided into 100-bp bins were counted.

733 For the clustering analysis, we converted the alignment files of the ATAC-seq reads into mapped  
734 reads in bins per million (BPM) coverage values with 200-bp resolution using bamCoverage in deepTools  
735 v3.2.1 (Ramírez et al., 2016; options: -of bedgraph --normalizeUsing BPM --effectiveGenomeSize  
736 2652783500 -e -bs 200). Then, BPMs at the summits of ATAC-seq peaks and an additional 600 bp to the left  
737 and to the right of each summit (1400 bp in total) were collected and clustered by t-SNE  
738 (<https://github.com/DmitryUlyanov/Multicore-TSNE>; hyper parameters: perplexity = 30.0, n\_iter = 5000)  
739 followed by hierarchical clustering (hyper parameters: method = “ward”, metric = “euclidean”). Enriched  
740 motifs were detected using a Perl script, findMotifsGenome.pl in HOMER v4.10.4 (Heinz et al., 2010;  
741 options: -size 100 -mask). To count the number of motif occurrences, “-find” option of findMotifsGenome.pl  
742 was used, and sequences that scored  $\geq 75\%$  of the highest motif score were counted. For GO analysis,  
743 annotatePeaks.pl in HOMER was used. For the tissue-specificity analysis, we downloaded several aligned  
744 and unaligned reads of ATAC-seq experiments on 25 different tissues from the ENCODE web site  
745 (<https://www.encodeproject.org/>; see Supplementary file 10 for a complete list), and peaks were called as  
746 described above. Then, peaks that did not overlap with other tissues/cells were detected using bedtools.

747

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749

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1006 **Data and materials availability:** RNA-seq and ATAC-seq data sets generated during the current study are  
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1008 sequence data and raw data are available in the figshare (DOI: 10.6084/m9.figshare.9928541). Code for  
1009 clustering analysis is available at [https://github.com/koonimaru/easy\\_heatmapper](https://github.com/koonimaru/easy_heatmapper). Materials related to this  
1010 paper are available upon request from the corresponding authors.

1011 **Figure legends and tables**

1012 **Figure 1–6, Table 1, 2**

1013 **Figure 1 | Transcriptome analysis and orthology assignment.** (A), The skeletal patterns of a mouse limb  
1014 (top) and a bamboo shark pectoral fin (bottom). Anterior is to the top; distal is to the right. (B) Mouse  
1015 forelimb buds and bamboo shark pectoral fin buds that were analyzed by RNA-seq. (C) Comparison of the  
1016 accuracy of three orthology assignment methods. Vertical axis, the percentages of correctly assigned *Hoxa*  
1017 and *Hoxd* paralogs (black bars) and *Fgf* paralogs (white bars). (D) Heat map visualization of the transcription  
1018 profile of *Hoxa* and *Hoxd* genes in mouse limb buds (left) and bamboo shark fin buds (right) with scaled  
1019 TPMs.

1020

1021 **Figure 2 | Detection of heterochronic gene expression between mouse limb buds and bamboo shark fin**  
1022 **buds.** (A) Clustering analysis of gene expression dynamics. Each column represents an ortholog pair  
1023 between the bamboo shark and the mouse. Each row indicates scaled gene expression at a time point  
1024 indicated to the right of the heat map. Values are scaled TPMs. (B, C) Whole-mount *in situ* hybridization of  
1025 *Hand2* (B) and *Vcan* (C) as examples of the heterochronic genes detected in (A). Asterisks, background  
1026 signals; scale bars, 200  $\mu$ m. Error bars: SEM.

1027

1028 **Figure 3 | *Shh* pathway in mouse limb buds and bamboo shark fin buds.**

1029 (A, B) Scaled expression of *Shh* and related genes in mouse limb buds (A) and bamboo shark fin buds (B),  
1030 respectively. The rectangles indicate the expression peaks of *Shh*, *Hoxd9*, and *Hoxd10* (magenta), *Shh* target  
1031 genes (yellow) and *Hoxd11* and *Hoxd12* (green). (C, D) Whole-mount *in situ* hybridization of *Ptch1* and  
1032 *Hoxd12* in mouse limb buds (C) and bamboo shark fin buds (D); scale bars, 200  $\mu$ m. White arrowheads in D  
1033 indicate restricted expression of *Ptch1* in bamboo shark fin buds. Black arrowheads in C and D indicate  
1034 anteriorly extended expression of *Hoxd12*.

1035

1036 **Figure 4 | Hourglass-shaped conservation of the transcriptome profile between fins and limbs.** (A)  
1037 Euclidean distances of the transcriptome profiles. Every combination of time points of bamboo shark fin  
1038 buds and mouse limb buds is shown. The darker colors indicate a greater similarity between gene expression  
1039 profiles. (B) A line plot of the Euclidean distances shown in (A). The *x* axis indicates the mouse limb stages,  
1040 and the *y* axis is the Euclidean distance. (C) The same as (A) except that only *Hoxd* genes are included. (D,  
1041 E) Scatter plots of the first and second principal components (D) and of the second and third components (E).  
1042 Arrows in (E) indicate the time-order of transcriptome data. (F) Count of tissue-associated genes expressed  
1043 in mouse forelimb buds. Genes with  $0.65 \leq \text{entropy}$  were counted.

1044

1045 **Figure 5 | Hourglass-shaped conservation of OCRs in mouse limb development.** (A) ATAC-seq signals  
1046 in the enhancer regions of the *HoxA* cluster. e1 to e4, known limb enhancers. Green vertical lines below the  
1047 signals, peak regions determined by MACS2. (B) Comparison of a quality index, FRiP, for ATAC-seq data.  
1048 Blue bars are samples with a FRiP score  $> 0.2$ . The number in the end of the label name indicates the  
1049 replicate number. (C) Conservation analysis of sequences in ATAC-seq peaks with BLASTN. The values to  
1050 the right of each graph indicate the fraction of conserved sequences in the total peak regions. The common  
1051 name of each genome sequence is indicated above the graph. The not-conserved heatmap indicates the  
1052 fraction of sequences that were not aligned to any genome sequences and thus serve as a negative control.  
1053 (D) Temporal changes of sequence conservation frequency in ATAC-seq peaks with LAST. Error bars: SEM.

1054

1055 **Figure 6 | Temporal dynamics of OCRs during mouse limb development.** (A) The heatmap (left) shows  
1056 whole-genome clustering of ATAC-seq peaks. Each row indicates a particular genome region with a length of  
1057 1400 bp. Columns indicate developmental stages. C1–C8 are cluster numbers. The motifs (right) show the  
1058 rank of enriched motifs in the sequences of each cluster. (B) Top, volcano plots of ATAC-seq signals between  
1059 indicated stages (p-values, two-sided Student's t-test). Bottom, the counts of differential signals (black dots  
1060 in the top panel). + and – are genomic regions with increased or decreased signals, respectively. (C) The  
1061 fraction of limb-specific OCRs for each cluster.

1062 **Table 1 Assembly statistics of bamboo shark transcriptome**

Characteristic	Bamboo shark transcriptome	Bamboo shark gene model (Hara et al., 2018)
Total number of sequences	222015	34038
Total sequence length (bp)	195541367	36633751
Average length (bp)	880	1076
Maximum length (bp)	18451	108594
N count	0	10208
L50	24765	5666
N50 length (bp)	2075	1749
Protein coding	63898	34038
Orthology detected	41633	18180
Unique orthologs	14139	14907
Unique orthologs without gene symbols	1821	1780
Unique orthologs only in elephantfish	826	552
Sequences with no orthology	20892	15254
Orthologs with mouse genes	12326	13005

1063

1064

1065 **Table 2 PCA loadings**

Loading axis: PC2		
Gene symbol	Cluster name	Loading
TRHDE	C8	0.31
PAX9	C11	0.3
COL9A2	C8	0.3
RTN4R	C8	0.3
APC2	C9	0.3

CNMD	C8	0.29
HOXD13	C8	0.29
FAM69C	C8	0.29
WFIKKN2	C8	0.29
HOXA13	C8	0.29
LRRN3	C12	0.29
HPSE2	C9	0.29
SERPINB1A	C11	0.29
CDKN2B	C8	0.28
LTBP1	C8	0.28
CDH19	C8	0.28
PDZD2	C8	0.28
NLGN3	C9	0.28
MATN1	C8	0.28
MYOD1	C8	0.28
TSPAN11	C12	0.28
SERINC2	C9	0.28
FYB	C8	0.28
KIF1A	C8	0.28
COL9A3	C8	0.28

1066

1067

1068 **Supplementary Materials**

1069 **legends for figure supplements and supplementary files (total 28, found below)**

1070 **Supplementary file 1 to 11\*\***

1071 **Supplementary data\*\*\***

1072 **\*\*found in separate files that accompany this manuscript.**

1073 \*\*\*found in [https://figshare.com/articles/Onimaru\\_et\\_al\\_Supplementary\\_Data/9928541](https://figshare.com/articles/Onimaru_et_al_Supplementary_Data/9928541) (DOI:  
1074 10.6084/m9.figshare.9928541).

1075 \*\*\*\*Other NGS-related data are available at GSE136445  
1076 (<https://www.ncbi.nlm.nih.gov/geo/query/acc.cgi?acc=GSE136445>).

1077

1078 **Figure 1–figure supplement 1. Schematic representation of the orthology assignment algorithm.** Red  
1079 arrows, the main flow of the algorithm. Black arrows, orthology assignment for cartilaginous fish-specific  
1080 genes. Gray arrows, parallel retrieving of orthologs of mouse genes from other animals. Red rectangles, best  
1081 hits across other animal genes or in elephantfish genes. Green rectangles, best hits among each animal  
1082 genome. Note that this schematic explains how the orthology of abstract genes “bamboo shark gene X” and  
1083 “mouse gene Y” are assigned. First, using BLASTP, putative orthologs of bamboo shark genes are retrieved  
1084 from other animal genomes, such as human, mouse, alligator, and elephantfish. Then, all BLASTP results  
1085 except those from elephantfish are concatenated to find a best scored gene across species (cross-species best  
1086 hit). In this schematic, the alligator gene XP001 is the best hit. In parallel, putative orthologs of mouse genes  
1087 are also retrieved from the same set of animal genomes. If there is a mouse gene Y that has a best hit with  
1088 alligator XP001, this mouse gene Y and bamboo shark gene X are considered to be an orthologous pair.

1089

1090 **Figure 1–figure supplement 2. Molecular phylogenetic tree for Fgf family.** The tree was inferred with the  
1091 maximum-likelihood method. The support values at nodes indicate bootstrap probabilities. Genes highlighted  
1092 in red are bamboo shark genes (can be converted into the original gene ID by replacing “g” with “Chipu” and  
1093 fill the digit with 0 to be 7 figure number in total).

1094

1095 **Figure 1–figure supplement 3. Additional molecular phylogenetic trees for Fgf8, Fgf11, Fgf12, and**  
1096 **Fgf13.** These trees are shown because alignment sequences used in Figure 1–figure supplement 2 are  
1097 truncated or absent in these genes. The tree was inferred with the maximum-likelihood method. The support  
1098 values at nodes indicate bootstrap probabilities. Genes highlighted in red are bamboo shark genes.

1099

1100 **Figure 1–figure supplement 4. Comparison between the TPM and TMM.** (A) Visualization of the effect  
1101 of normalization by showing a housekeeping gene family, *Ndufa*. Left panels show TMM (trimmed mean of  
1102 M) and TPM (transcripts per million) calculated by RSEM. Right panels show these values with additional  
1103 normalization using several other housekeeping genes (*Atp5j*, *Atp5h*, *Atp5g3*, *Psmc3*, *Psmc5*, *Psmc7*,  
1104 *Mrpl54*, *Mrpl46*, *Polr2e*, *Polr1b*, *Mrpl2*). Housekeeping genes are selected from a previously published list  
1105 ([https://www.tau.ac.il/~elieis/HKG/HK\\_genes.txt](https://www.tau.ac.il/~elieis/HKG/HK_genes.txt); Eisenberg and Levanon, 2013). All expression values are  
1106 standardized by setting the maximum expression value of each gene as ‘1’. Note that because housekeeping  
1107 genes do not change their expression amount over time, these expression values should be close to ‘1’ (i.e.,  
1108 all colors should be dark blue) with some exceptions. However, the intact TMM (top, left panel) is  
1109 apparently biased, in that the majority of *Ndufa* genes show their strongest expression at E9.5, with sharp  
1110 decreases at other stages. This bias can be corrected by normalization with other housekeeping genes (top  
1111 right panel). In contrast, the intact TPM (bottom, left panel) has a weaker bias than TMM. Additional  
1112 normalization (bottom, right panel) has less of an effect. Therefore, this study used the intact TPM. (B)  
1113 Euclidean distances of transcriptome data between mouse samples (left) and between bamboo shark samples  
1114 (right). Whereas the close relation of the replicates of mouse samples can be seen from this heat map, the  
1115 replicates of bamboo shark samples show less similarity. This noisy data may be attributed to the fact that

1116 there is no established strain of the bamboo shark and/or that bamboo shark embryos were staged by  
1117 morphology but not physical time. However, the average of replicates seems to mitigate the noise of the  
1118 bamboo shark samples, because *Hox* gene expression showed a smooth temporal collinearity as seen in  
1119 Figure 1D.

1120

1121 **Figure 1–figure supplement 5. The effect of scaling methods to housekeeping genes.** (A) A simple  
1122 example for comparing expression distances between two species. Species 1 and 2 are imaginary simple  
1123 species that have two genes (gene 1 and 2) and three developmental time points (t1, t2 and t3). Distances in  
1124 the bottom are the Euclidean distance between two species at each stage. (B, C) Housekeeping gene  
1125 expressions with intact TPM values and different scaling methods in mouse limb buds (B) and bambooshark  
1126 fin buds (C). Intact TPM, TPM values without any scaling methods; Max 1, TPM values were scaled by  
1127 setting the highest TPM in each gene of each species to ‘1’; Z-score, the mean expression value was  
1128 subtracted from each expression value and each result was then divided by the standard deviation; Unit  
1129 vector, expression values were divided by the norm; Log10, log<sub>10</sub> transformation. These housekeeping genes  
1130 are listed in both a human housekeeping gene list ([https://www.tau.ac.il/~elieis/HKG/HK\\_genes.txt](https://www.tau.ac.il/~elieis/HKG/HK_genes.txt)) and the  
1131 BUSCO data set (thus these genes are likely conserved in most vertebrates). Note that whereas the  
1132 expression values of the housekeeping genes were almost constant during development, Z-score scaling  
1133 amplifies subtle differences between stages. In addition, intact TPM values were not readily comparable  
1134 between limb buds and bamboo shark fin buds (e.g., the maximum value of POLR1B in mouse limb buds  
1135 was roughly twice as high as that of bamboo shark fin buds). Error bars are not displayed.

1136

1137 **Figure 1–figure supplement 6. The effect of scaling methods to heterochronic genes.** (A, B)  
1138 Heterochronic gene expressions with intact TPM values and different scaling methods in mouse limb buds  
1139 (A) and bambooshark fin buds (B). See the legend of Figure 1–figure supplement 5 for scaling methods.  
1140 Error bars are omitted. (C) The total Euclidean distance with respect to gene expression for the three  
1141 housekeeping and the three heterochronic genes between mouse limb buds and bamboo shark fin buds.  
1142 Using the housekeeping genes shown in (A, B) and the different scaling methods, the graph shows the  
1143 summation of Euclidean distances between all combinations of mouse limb and bamboo shark fin stages. (D)  
1144 The ratios of the Euclidean distances for housekeeping genes to those for heterochronic genes as shown in C.

1145

1146 **Figure 1–figure supplement 7. Examination of quantitative collinearity of *Hoxd* genes.** TPM values of 5'  
1147 *Hoxd* genes in mouse limb buds at E12.5 (left) and bamboo shark fin buds at st. 31 (right, orange bars) and  
1148 st. 32 (right, blue bars). Error bars, SEM. Note that the genomic locus of *Hoxd* genes was positively  
1149 correlated with their expression amount in the mouse limb bud, whereas no such correlation was found in the  
1150 bamboo shark fin bud.

1151

1152 **Figure 1–figure supplement 8. Expression profile of genes related to cellular differentiation.** (A, B)  
1153 Scaled TPM values of indicated genes related to chondrogenesis (A) and myogenesis (B). Error bars, SEM.

1154

1155 **Figure 2-figure supplement 1. Other heterochronic genes.** (A) Left panels, whole mount *in situ*  
1156 hybridization of *Aldh1a2* (one of the genes from the cluster Heterochronic1) in bamboo shark fin buds and  
1157 mouse limb buds. Right panels, TPM values of *Aldh1a2*. Arrowheads indicate the late-stage expression of  
1158 *Aldh1a2* in bamboo shark fin buds. Scale bars, 200 μm. Error bars, SEM. (B) Heatmap of genes that exhibit  
1159 an inverse relation to Heterochronic2 genes in Figure 2A. Yellow empty box, genes that exhibit relatively  
1160 sharp upregulation in bamboo shark fin buds and downregulation in mouse limb buds over time. (C)  
1161 Comparison of *Fgf* gene expression. Vertical axis, TPM values; error bars, SEM; N/A, not applicable  
1162 because of the absence of *Fgf24* in the mouse genome.

1163

1164 **Figure 3-figure supplement 1. The temporal dynamics of the Shh pathway based on intact TPM values.**  
1165 Red filled rectangles, the expression peak of *Shh*, *Hoxd9*, and *Hoxd10*; yellow filled rectangles, the  
1166 expression peak of *Shh* target genes; green filled rectangles, the expression peak of *Hoxd11* and *Hoxd12*.

1167

1168 **Figure 4-figure supplement 1. Confirmation analyses of the transcriptome comparison.** Cross-species  
1169 comparisons of transcriptome data between the two species with indicated distance methods. Note that these  
1170 methods consistently show the closest distance around E10.5 and st. 27.5–30.

1171

1172 **Figure 4-figure supplement 2. Additional PCA data and counts for stage- and tissue-associated genes.**  
1173 (A) The ratio of explained variable for each of the principal components from Figure 4D and E. (B)  
1174 Euclidean distance measures using the indicated principal components. Note that individual principal  
1175 components do not reproduce the hourglass-shaped conservation shown in Figure 4A, but PC1, PC2, and  
1176 PC3 are sufficient for the most part to reproduce Figure 4A. (C) Percentage of stage-associated genes with [ $z$   
1177  $\leq 1.0$ ] for mouse limb buds (left) and bamboo shark fin buds (right). Note that both species showed a low  
1178 percentage of stage-associated genes during the middle stages of development. (D) Number (left) and  
1179 fraction (right) of tissue-associated genes expressed in mouse limb buds. Tissue specificity was evaluated by  
1180 entropy using RNA-seq data from 71 mouse tissues. A gene with entropy  $\geq 0.65$  was considered a tissue-  
1181 specific gene. In the right panel, gene counts were normalized based on the number of total expressed genes.  
1182 Note that the number of tissue-associated genes was lowest at E10.5.

1183

1184 **Figure 5-figure supplement 1. ATAC-seq quality control.** (A) Correlation distance between samples. The  
1185 numbers in the end of the sample names indicate the replicates of indicated stages. Darker color means more  
1186 similar gene expressions. (B) Percentage of peak regions in the genome sequence. (C) ATAC-seq signals in  
1187 BPM (blue signals), peak regions (blue rectangles) and the known limb enhancers of HoxA cluster (red  
1188 rectangles, e1–e19). Note that only e5 is not covered by ATAC-seq data.

1189

1190

1191 **Figure 5-figure supplement 2. Conservation measures of OCRs.** (A, B) The absolute count of OCRs that  
1192 overlap with sequences conserved between the mouse and the alligator (A) and the bamboo shark (B). Error  
1193 bars, SEM. (C, D) The fraction of conserved OCRs sorted by the identified clusters in Figure 6A. Sequence  
1194 conservation was estimated by pairwise alignment using LAST (A–D).

1195

1196 **Figure 6-figure supplement 1. Clustering analyses of ATAC-seq peaks with different replicates.**  
1197 Different replicates were used for the same analysis as shown in Figure 6A. The number after the stage  
1198 name indicates the replication number. Note that the clustering analyses with different replicates identified  
1199 clusters similar to those in Figure 6A (compare the left-most panel with the second and third panels from the  
1200 left). Including replicates with a low-quality score resulted in a relatively small fraction of early  
1201 stage-specific peaks and a large fraction of late stage-specific peaks (right-most panel).

1202

1203 **Figure 6-figure supplement 2. De novo motif discoveries of ATAC-seq peaks.** The top five motifs from  
1204 each cluster. See Supplementary data for the full list of motifs. C1–C8 correspond to the clusters in Figure  
1205 6A.

1206

1207 **Figure 6–figure supplement 3. Analysis of enrichment for known motifs in ATAC-seq peaks.** The top  
1208 five motifs from clusters C5 and C6 determined while using all other peaks as the background sequence.

1209

1210 **Figure 6–figure supplement 4. *De novo* motif discoveries and known motif enrichment analysis of**  
1211 **ATAC-seq peaks with an alternative background.** The top five motifs from clusters C5 and C6 determined  
1212 while using all other peaks as the background sequence.

1213

1214 **Figure 6–figure supplement 5. Counts of accessible motifs at each stage.** The average number of top-  
1215 ranked motifs identified by *de novo* motif discovery in Figure 6–figure supplement 2 are plotted against  
1216 mouse embryonic stages. The average numbers were calculated using all three replicates of ATAC-seq peaks  
1217 at each stage. Rows indicate clusters identified in Figure 6A; columns indicate motif rank. Error bars, SEM.  
1218 C1–C8 correspond to the clusters in Figure [6]A. Note that the number of CTCF motifs (top-ranked in C5)  
1219 was relatively stable over time, which is consistent with the clustering analysis shown in Figure 6A. In  
1220 addition, the number of motifs enriched for C3, such as BHLHA15, HOX13, TEAD, and Tlx?, increased  
1221 over time. In contrast, COUP-TFII and TCF7L2 motifs decreased over time. Interestingly, LHX and HOX9  
1222 motifs were transiently increased at E10.5.

1223 **Supplementary file 1. Summary of short-read sequencing data.**

1224

1225 **Supplementary file 2. Orthology assignment for the transcriptome of the brown-banded bamboo shark.**  
1226 Column 1–4: transcriptome assembly ID, NCBI gene ID, gene symbol, blast score.

1227

1228 **Supplementary file 3. Orthology assignment for the gene model of the brown-banded bamboo shark.**  
1229 Column 1–4: gene model ID, NCBI gene ID, gene symbol, blast score.

1230

1231 **Supplementary file 4. Quality control of orthology assignment.** Source data to create Figure 1C.

1232

1233 **Supplementary file 5. The mean and SEM of TPM values of mouse limb RNA-seq data.** Source data for  
1234 Figure 1D and other plots related to gene expression amount.

1235

1236 **Supplementary file 6. The mean and SEM of TPM values of bamboo shark fin RNA-seq data.** Source  
1237 data for Figure 1D and other plots related to gene expression amount.

1238

1239 **Supplementary file 7. Clustered gene expression table with phenotype annotation.** The details of Figure  
1240 2A.

1241

1242 **Supplementary file 8. The list of genes downregulated over time in mouse limb buds being upregulated**  
1243 **in bamboo shark fin buds over time (related to Figure 2-figure supplement 1B).**

1244

1245 **Supplementary file 9. PCA loadings of Figure 4D and E.**

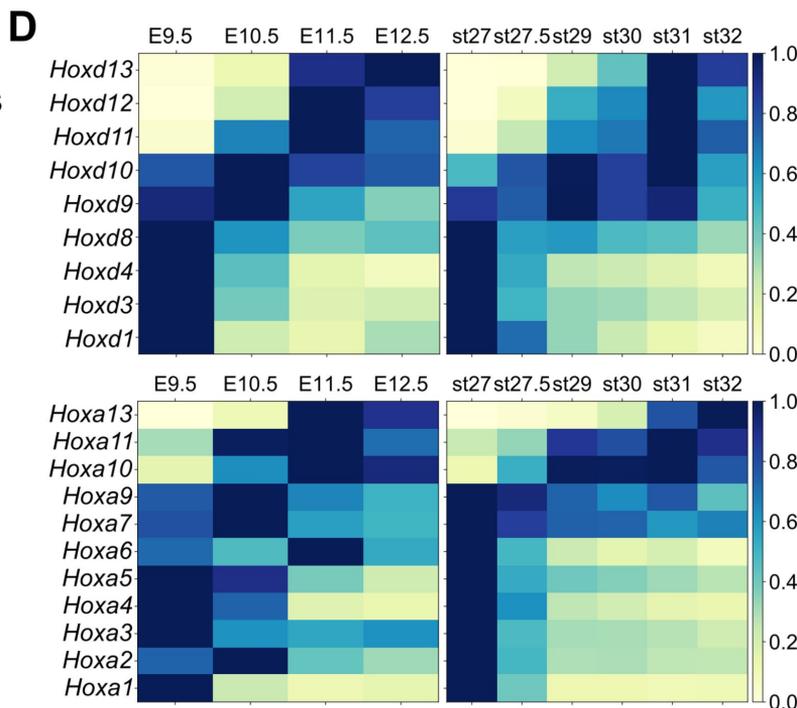
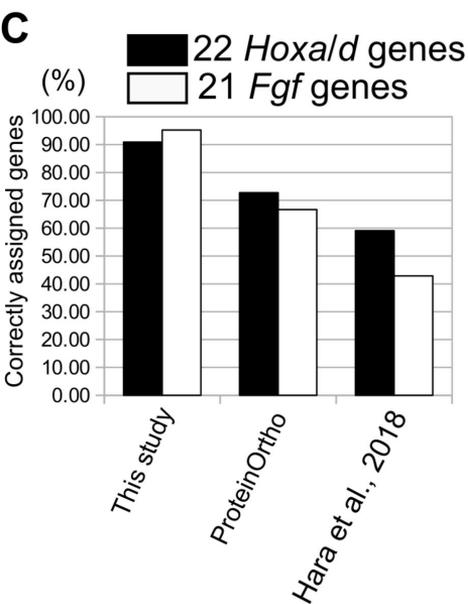
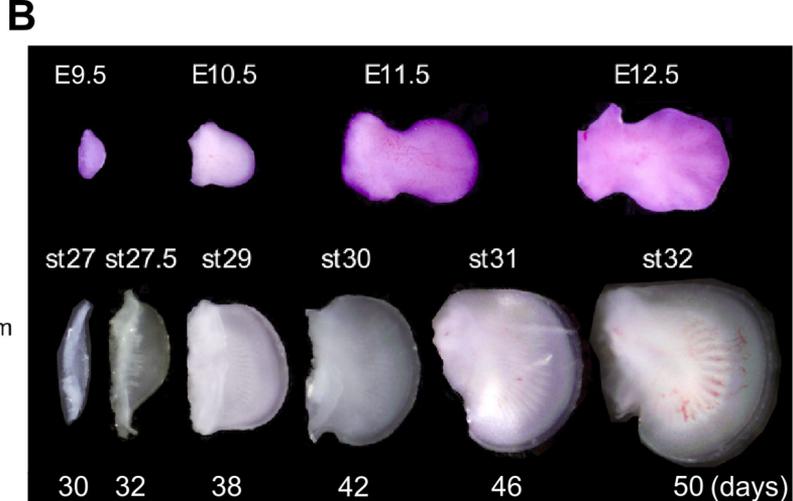
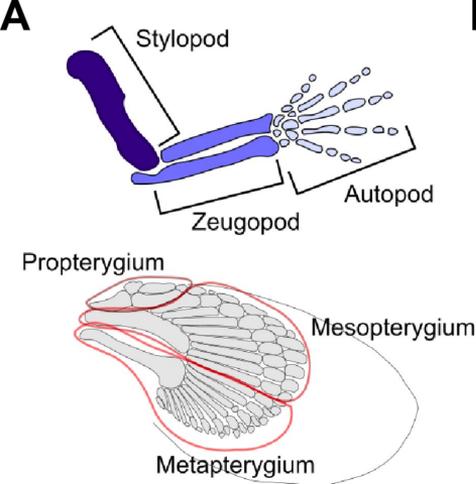
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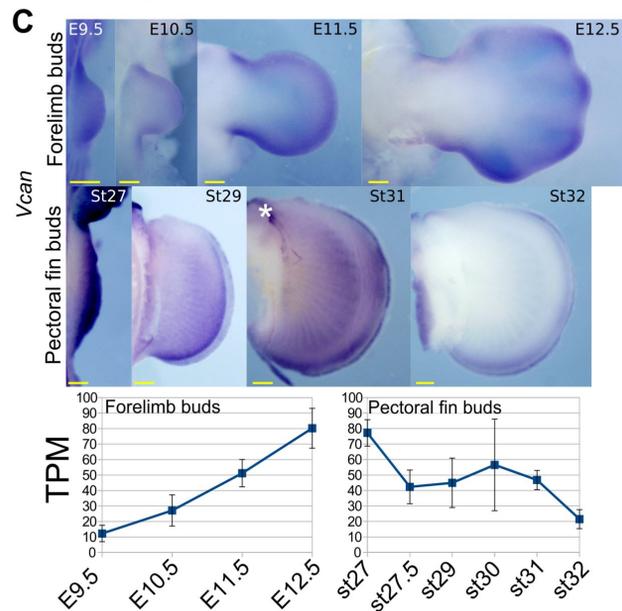
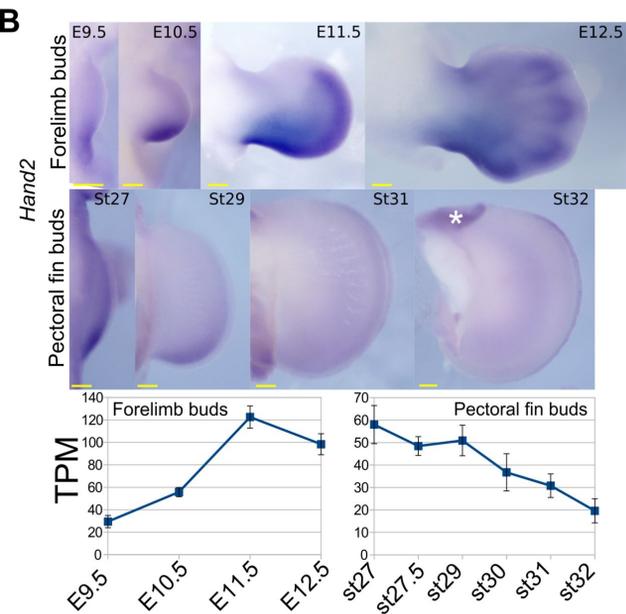
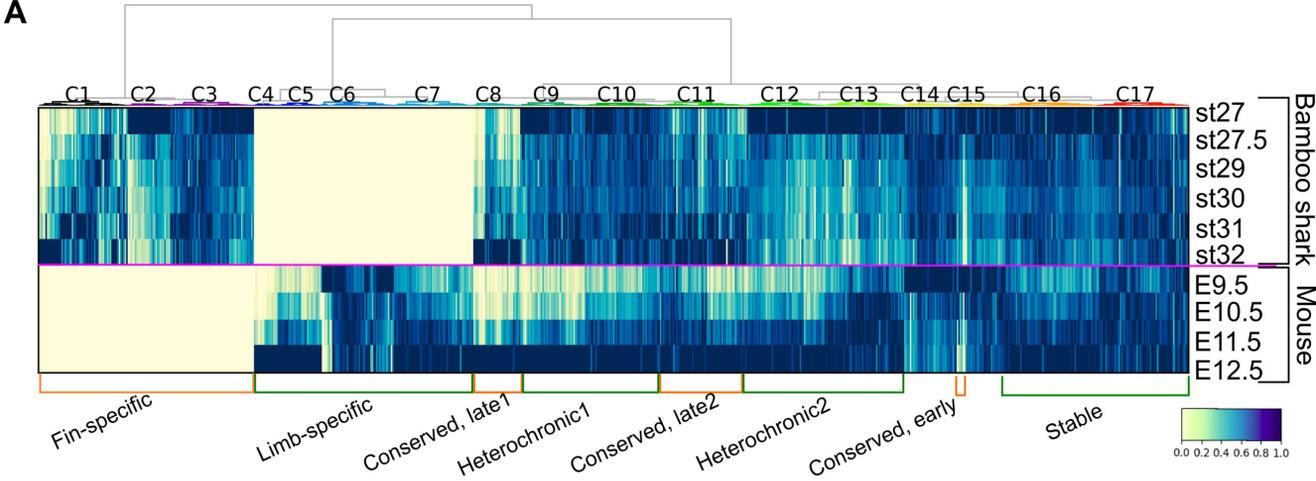
1247 **Supplementary file 10. List of public data used in Figures. 4, 5 and 6.**

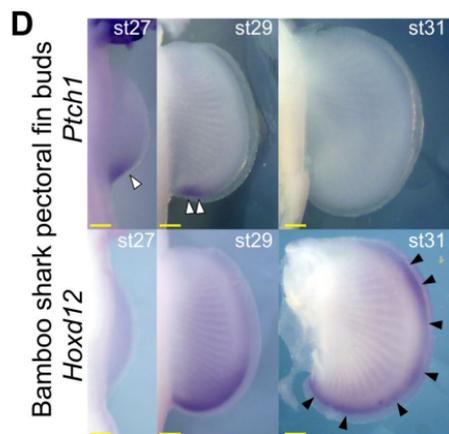
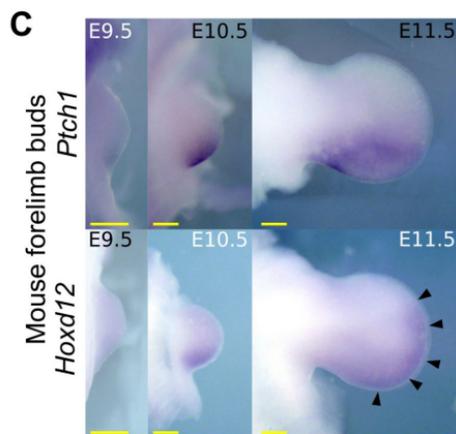
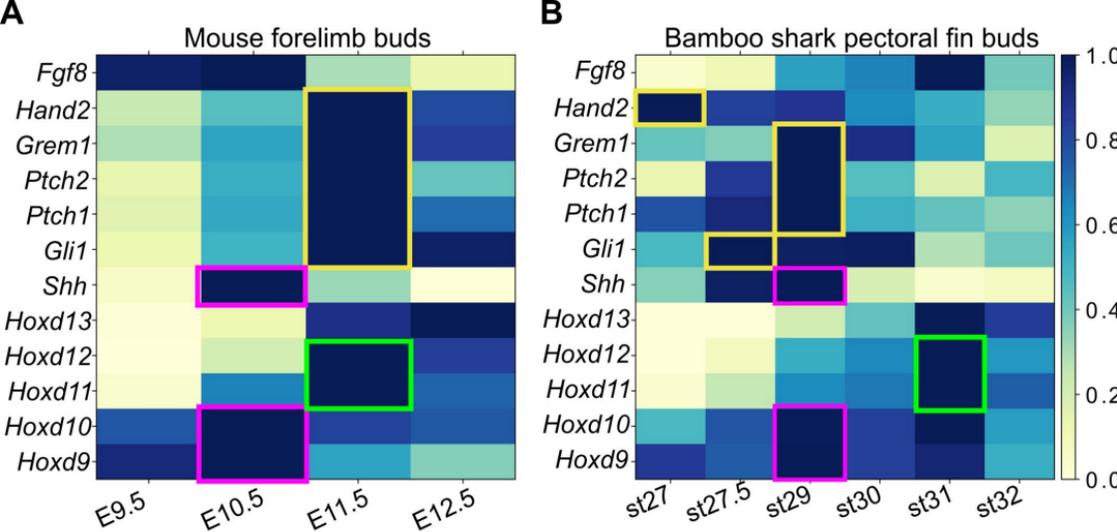
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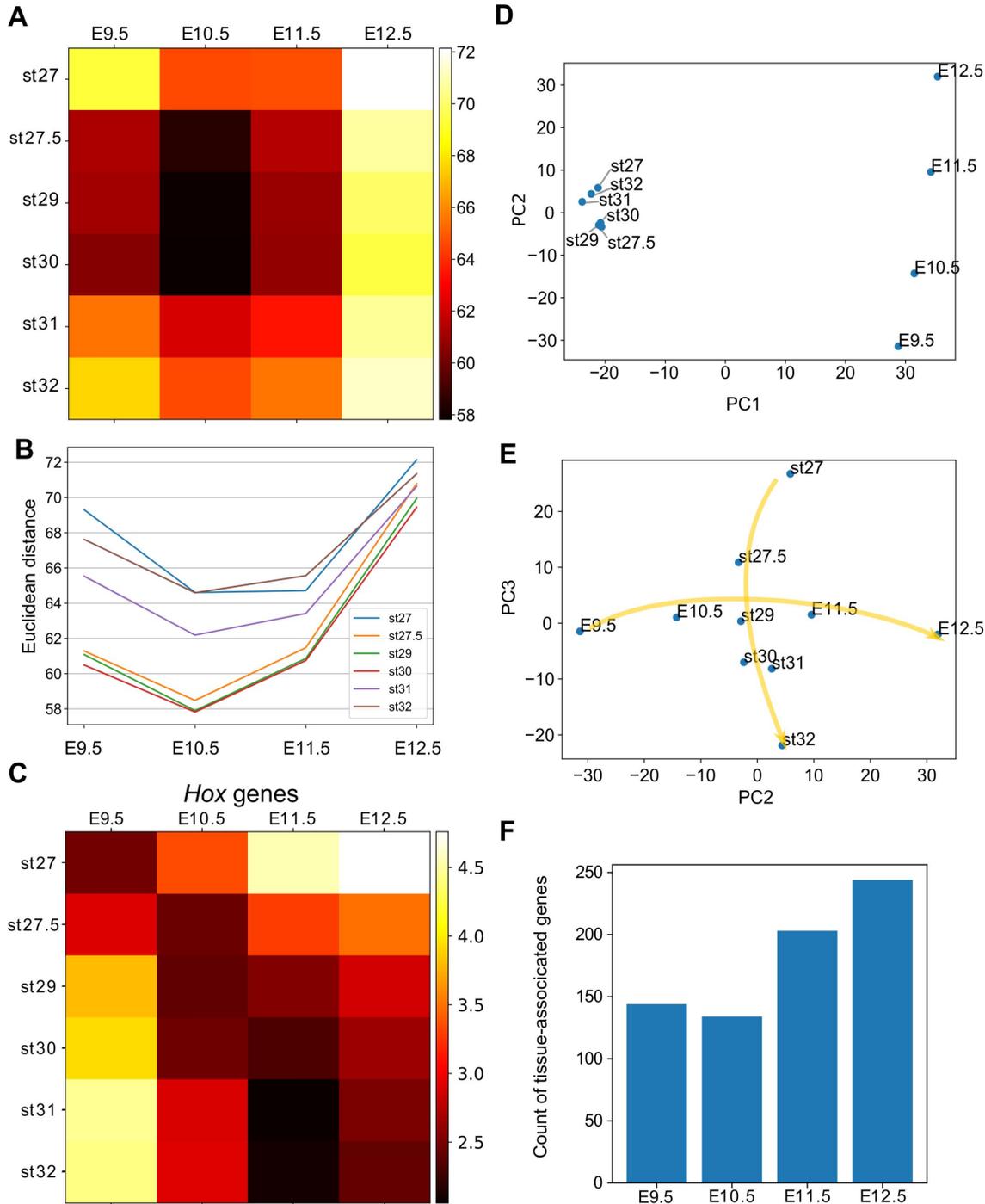
1249 **Supplementary file 11. GO analysis of ATAC-seq peaks. c1 to c8 correspond to the clusters in Figure**  
1250 **5A.**

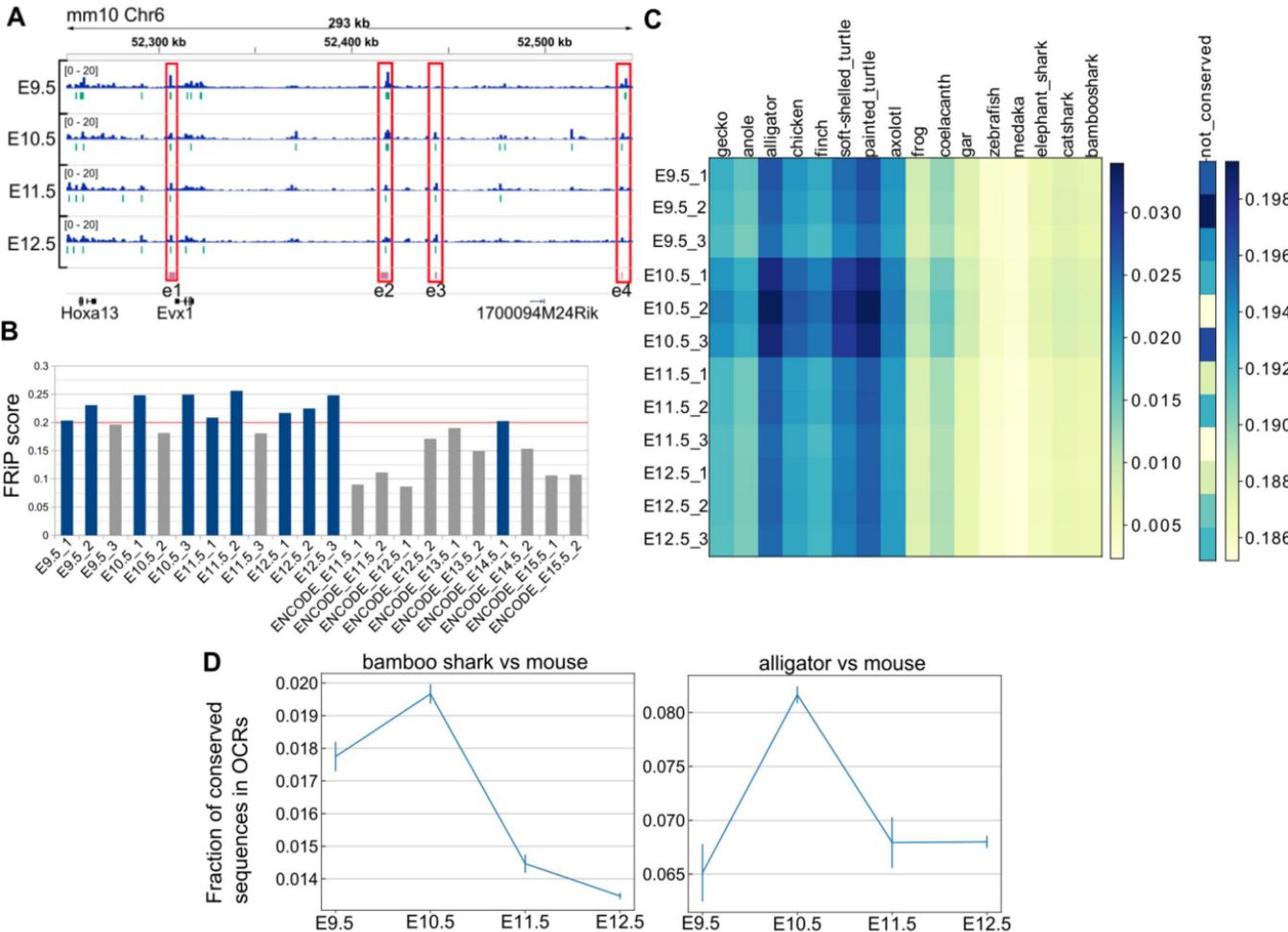
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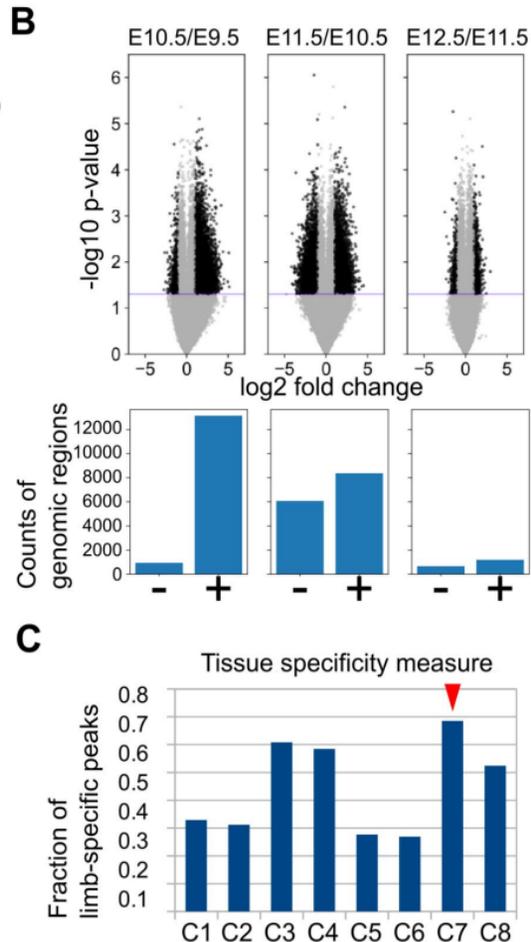
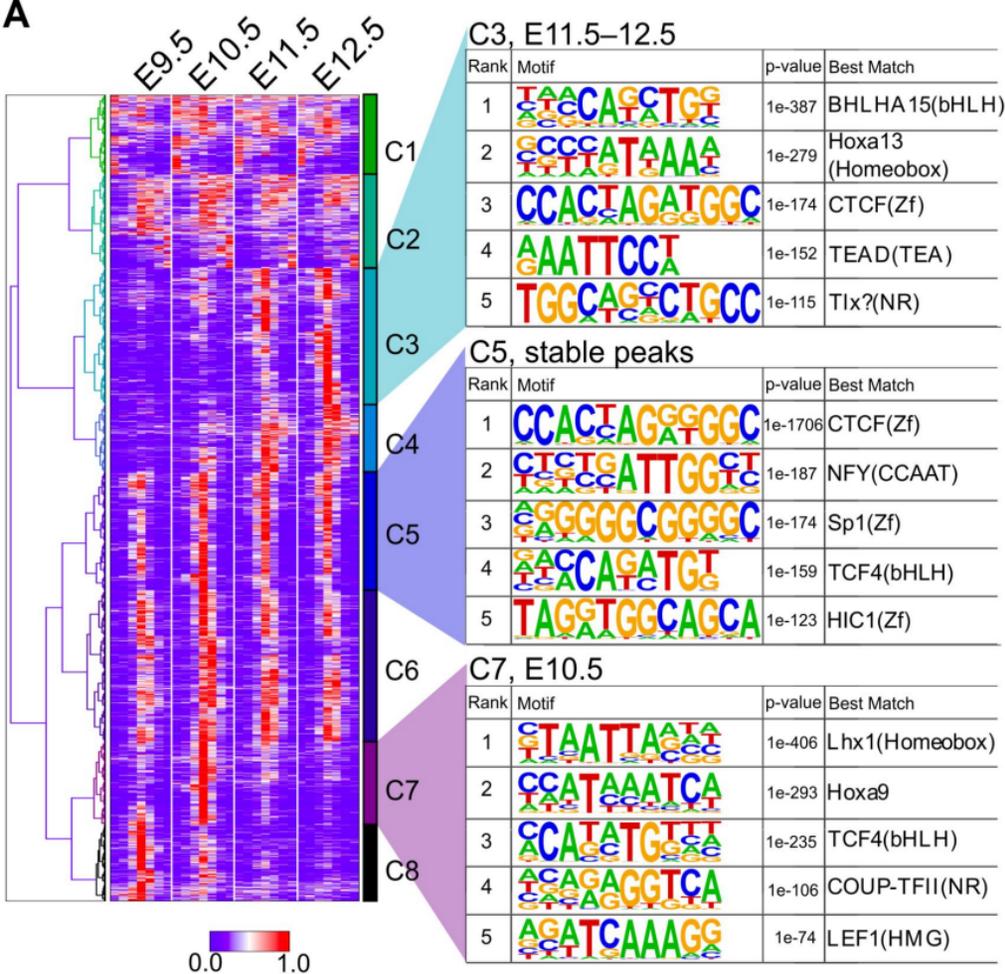


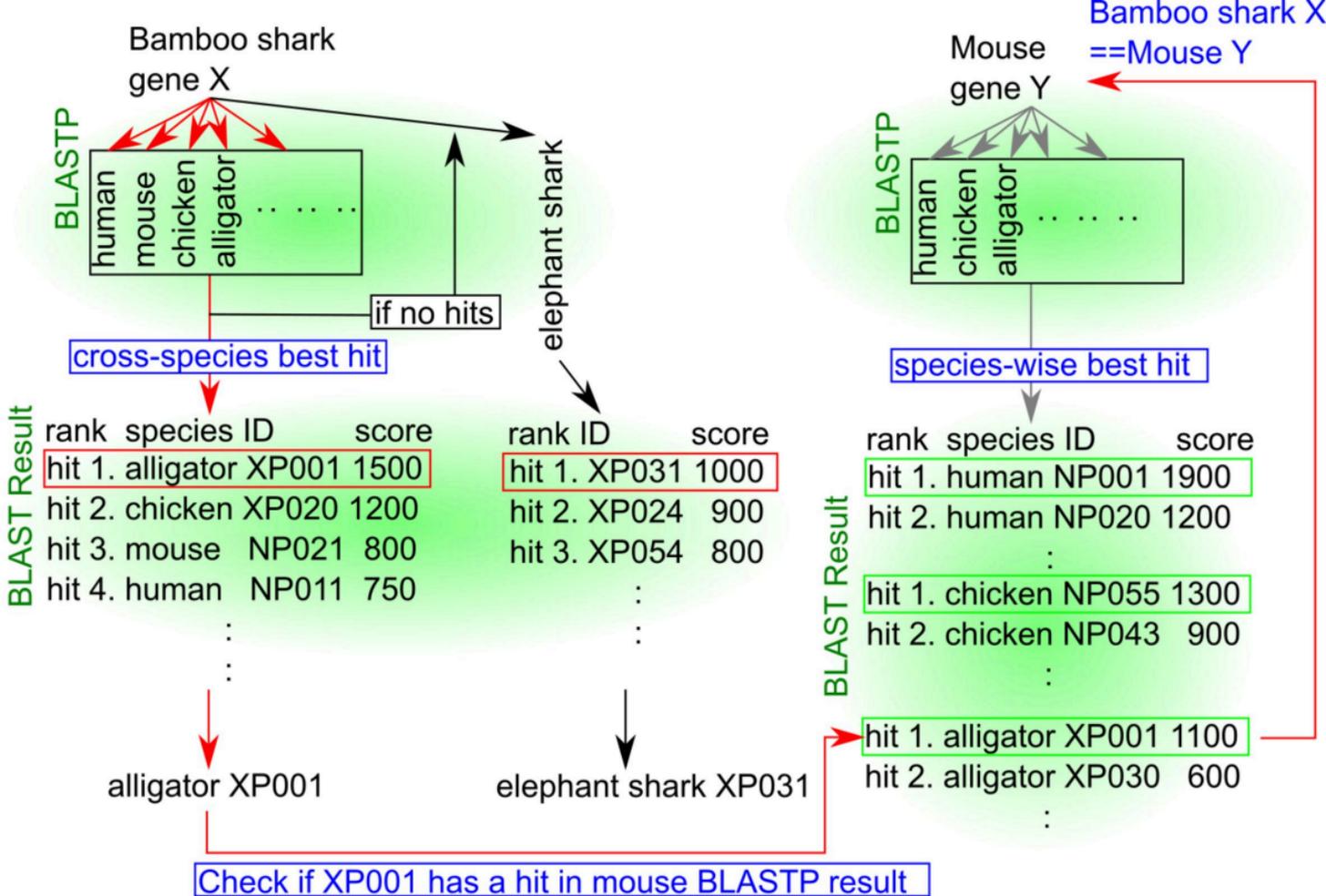




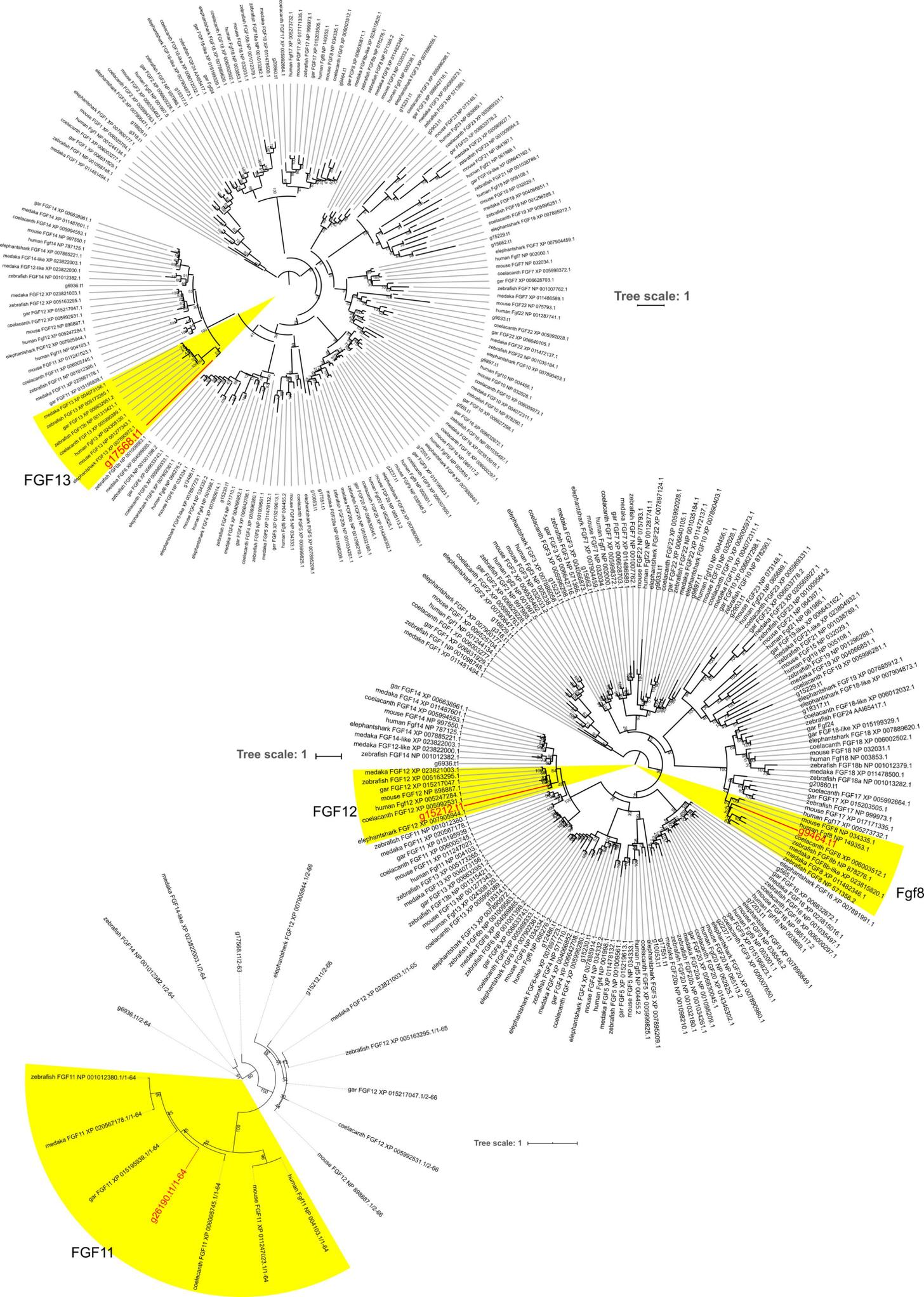












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FGF13

FGF12

FgF8

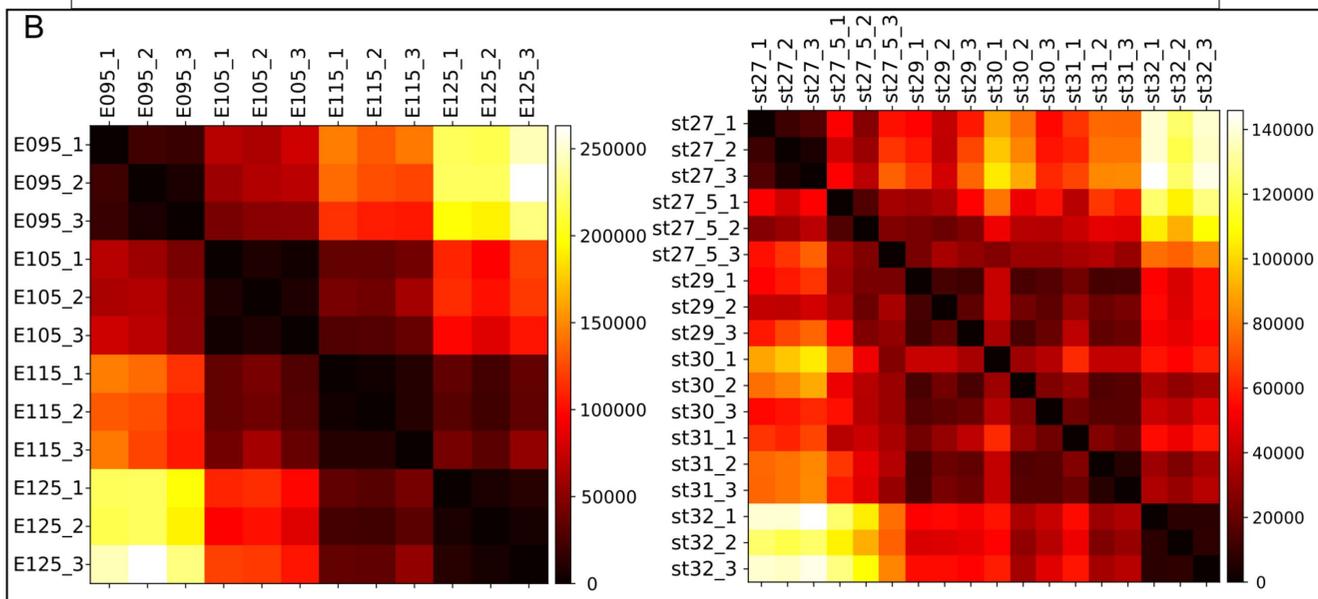
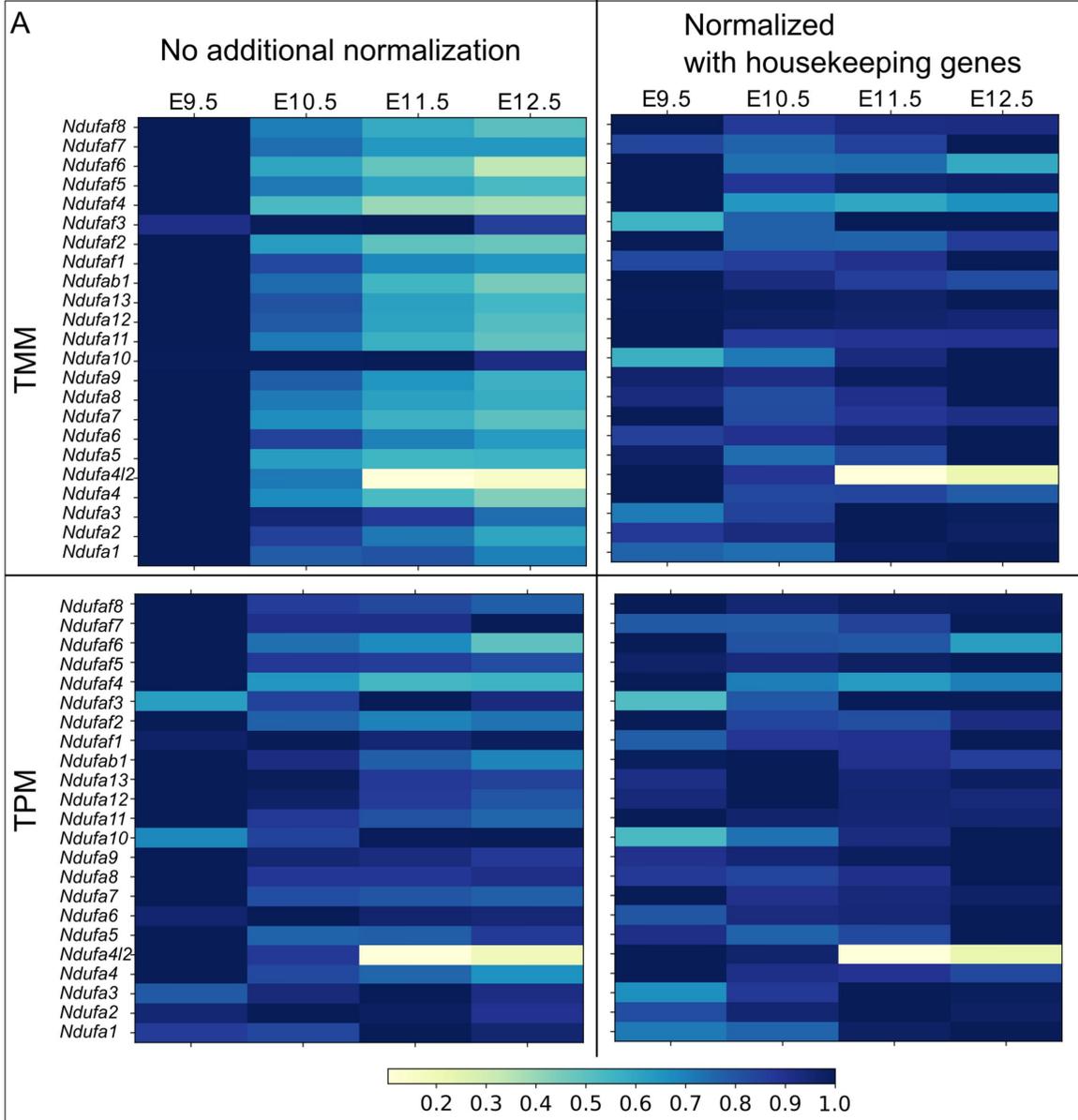
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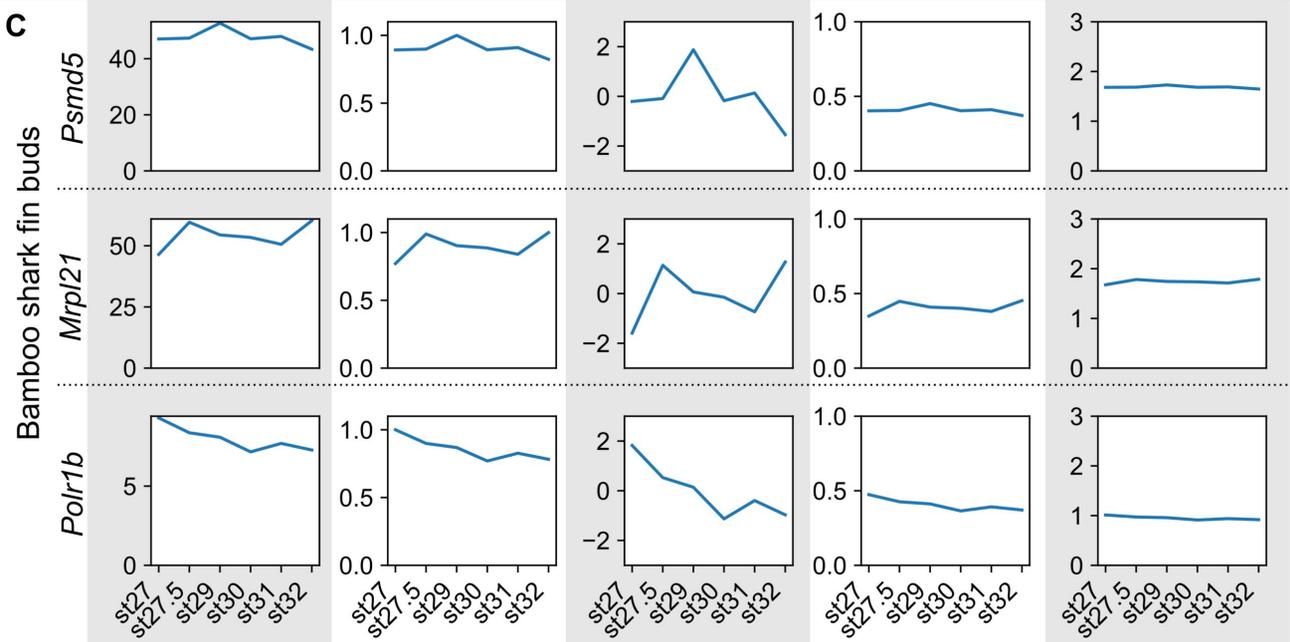
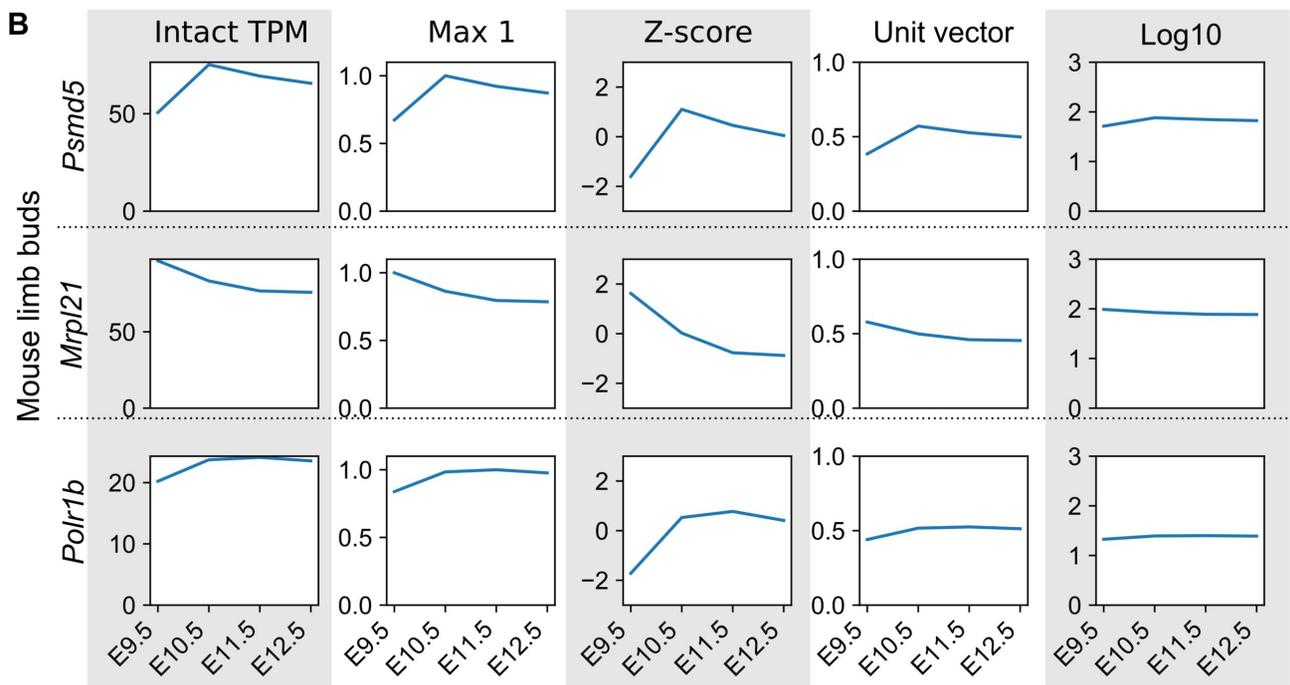
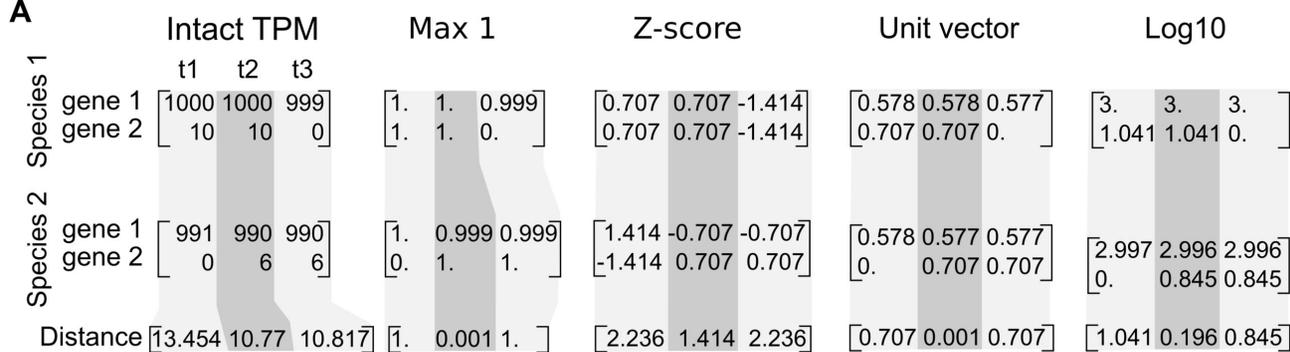
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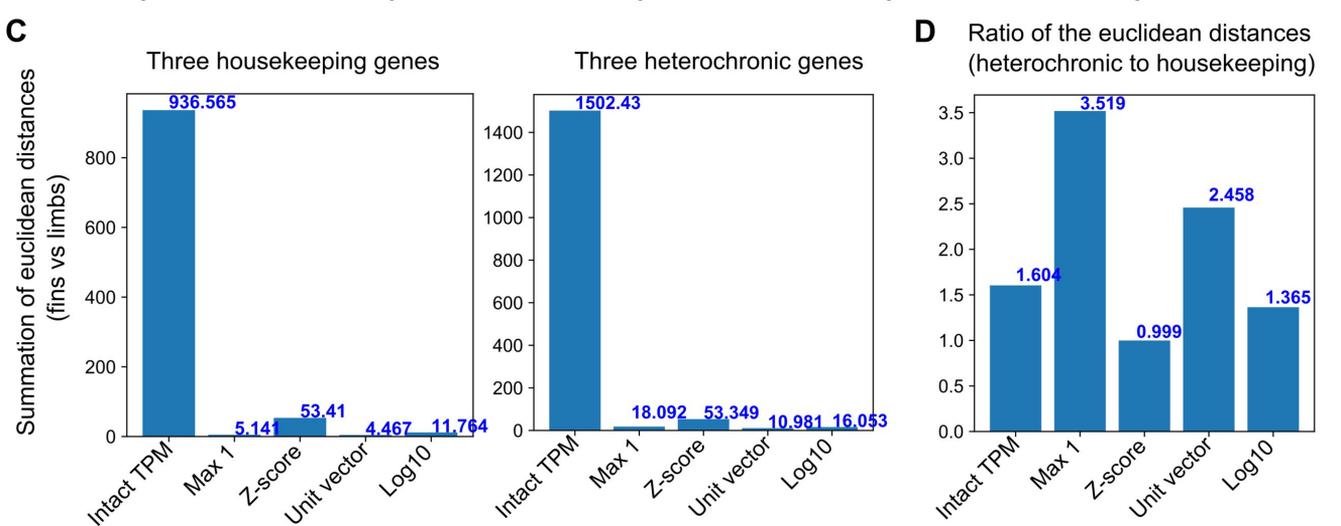
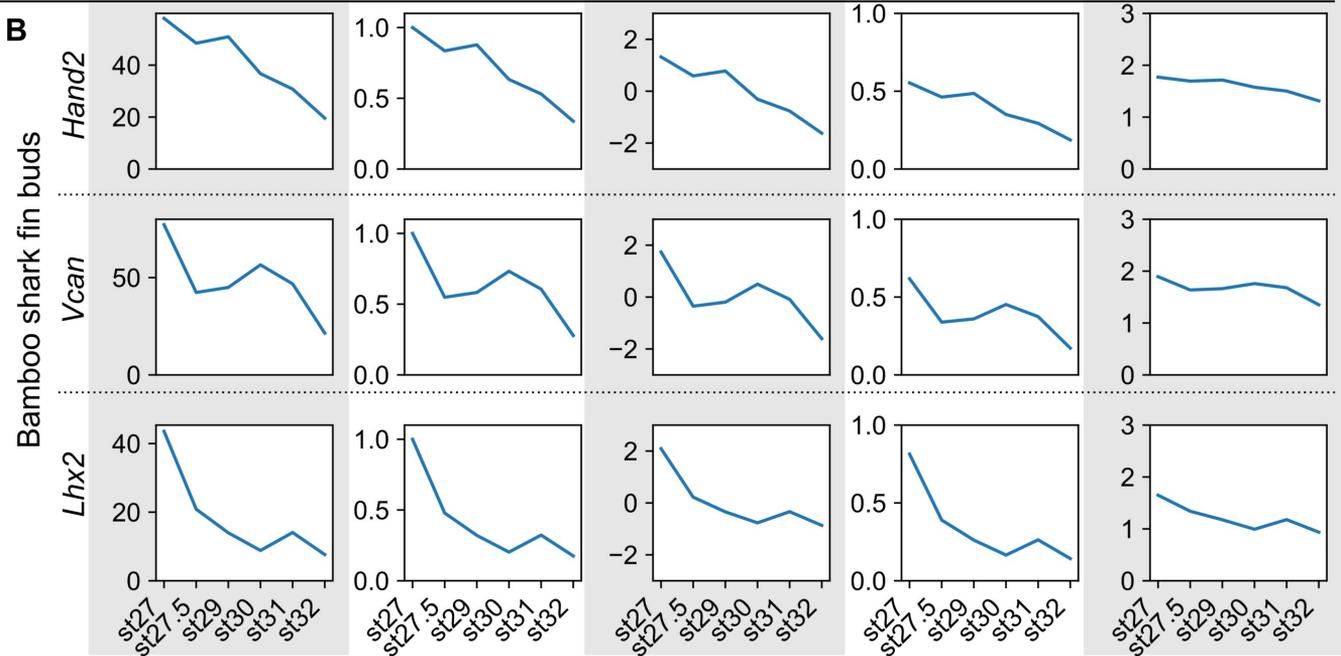
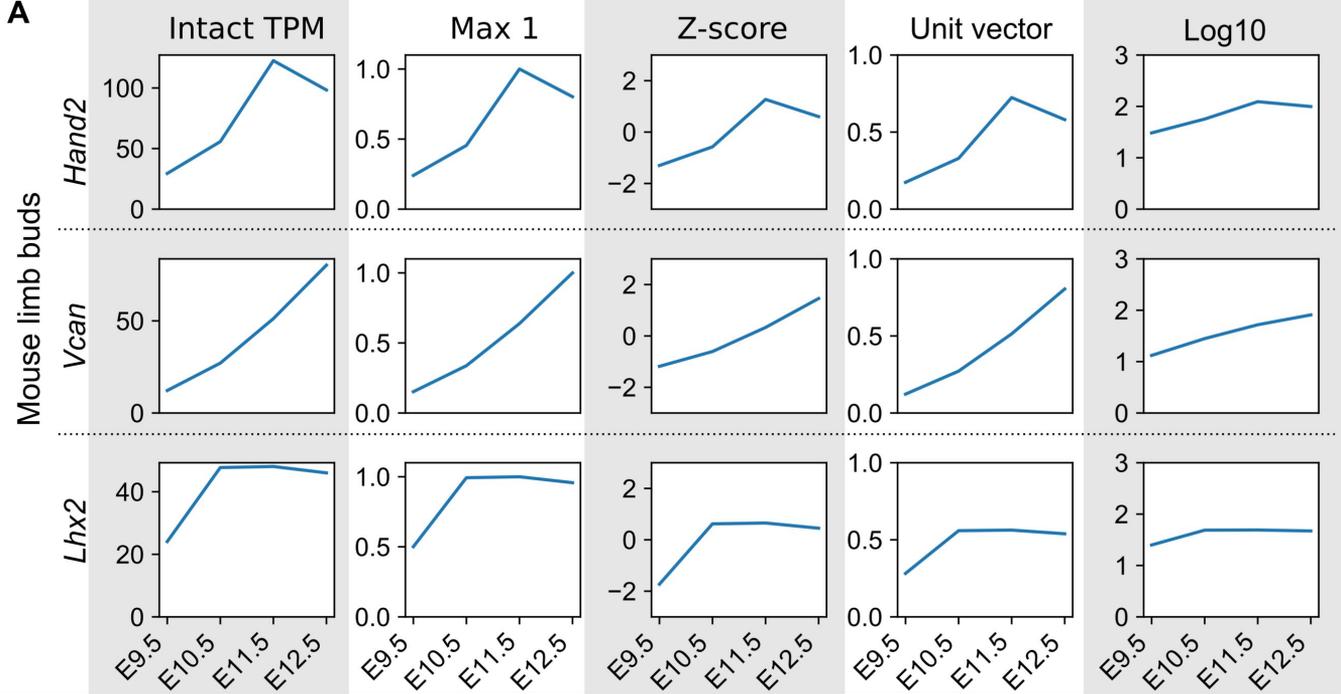
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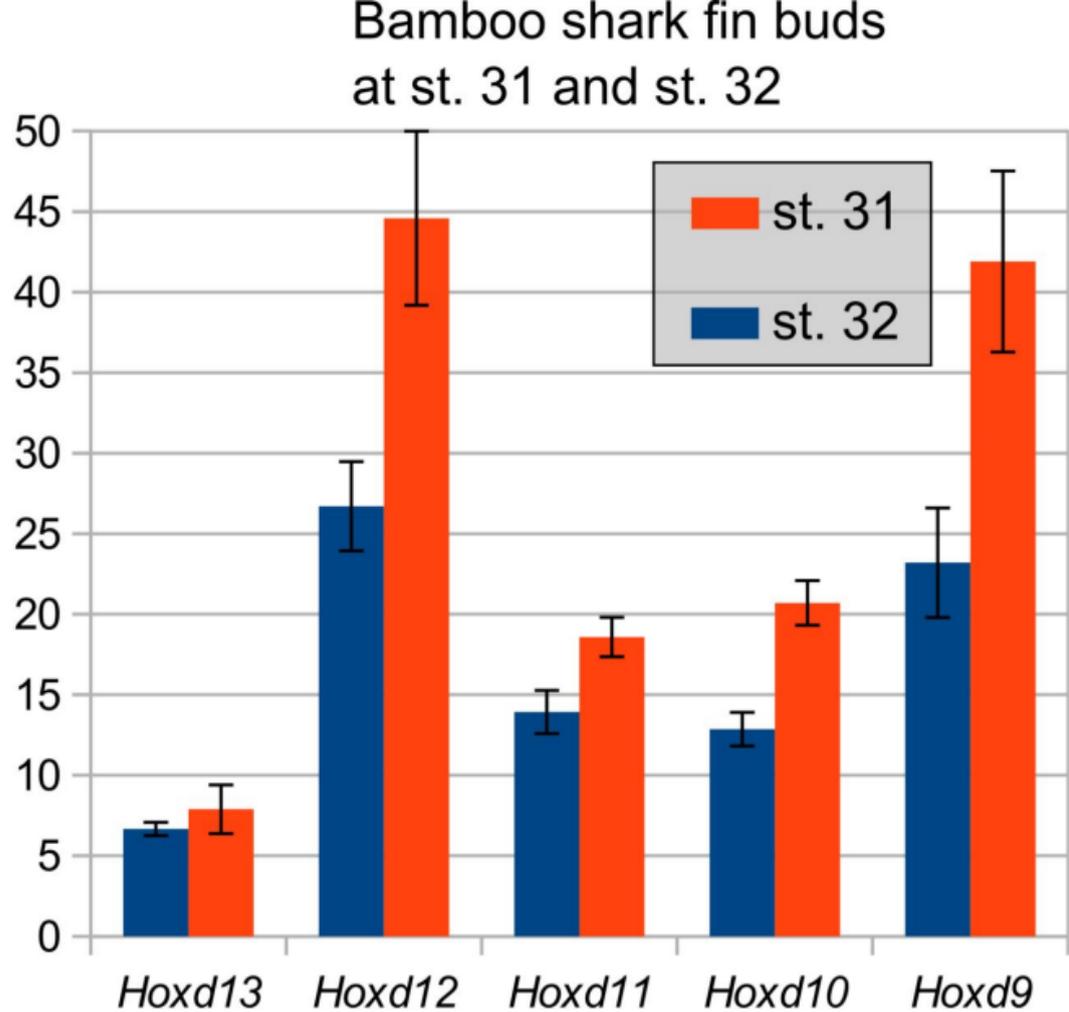
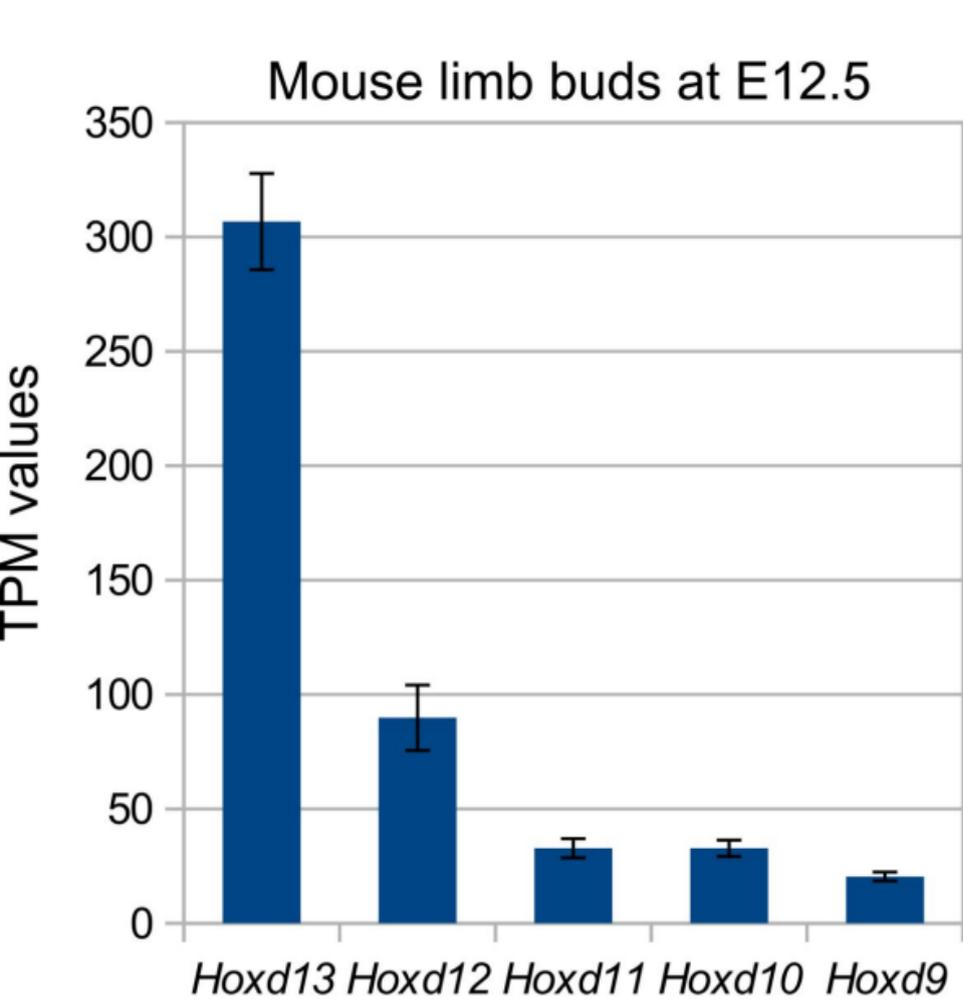
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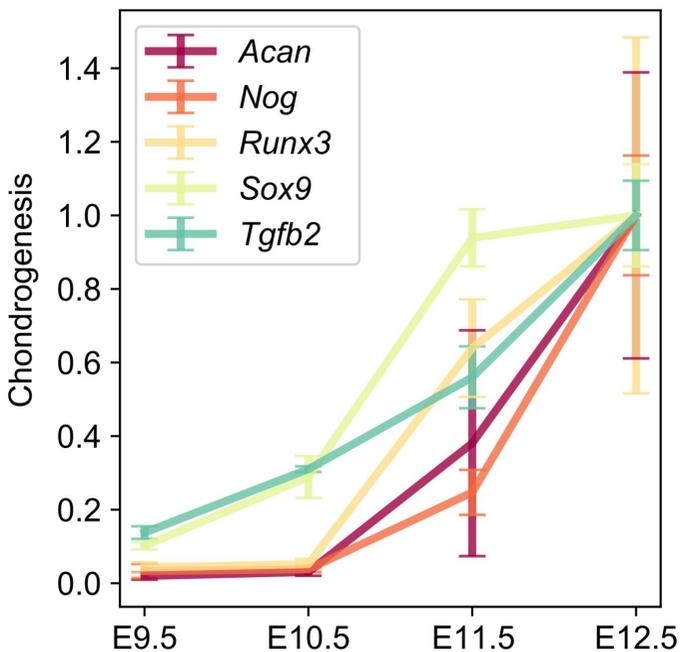




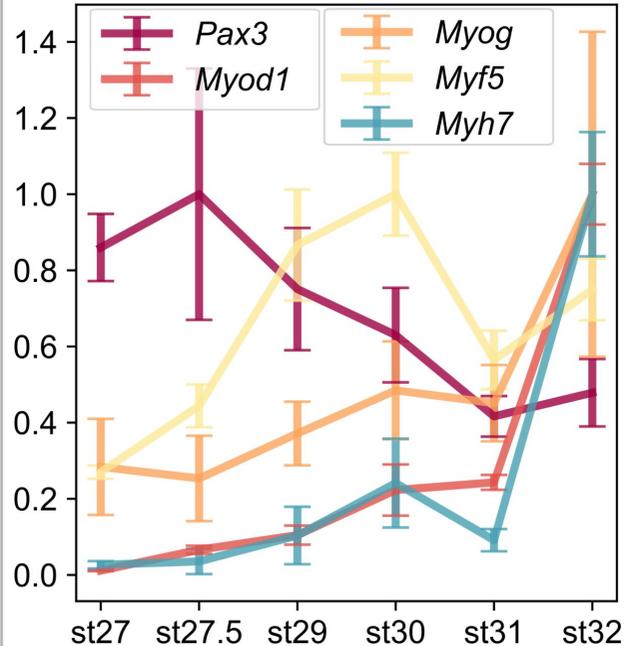
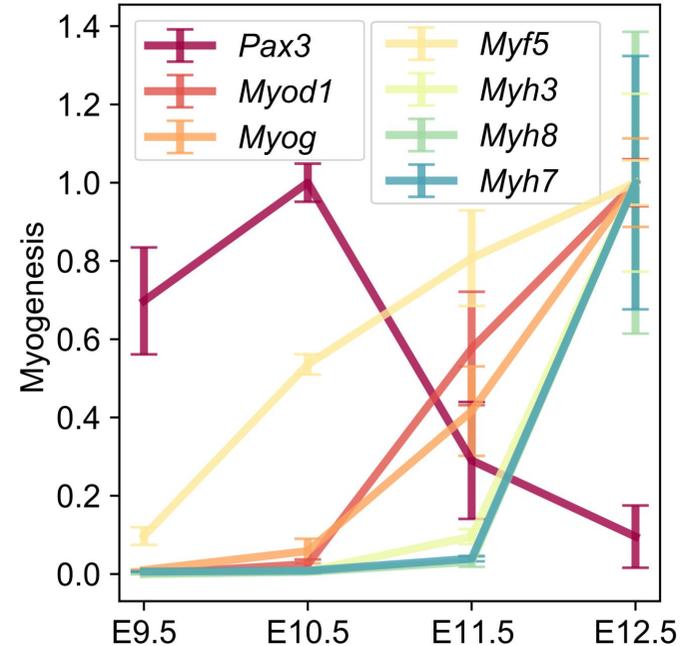
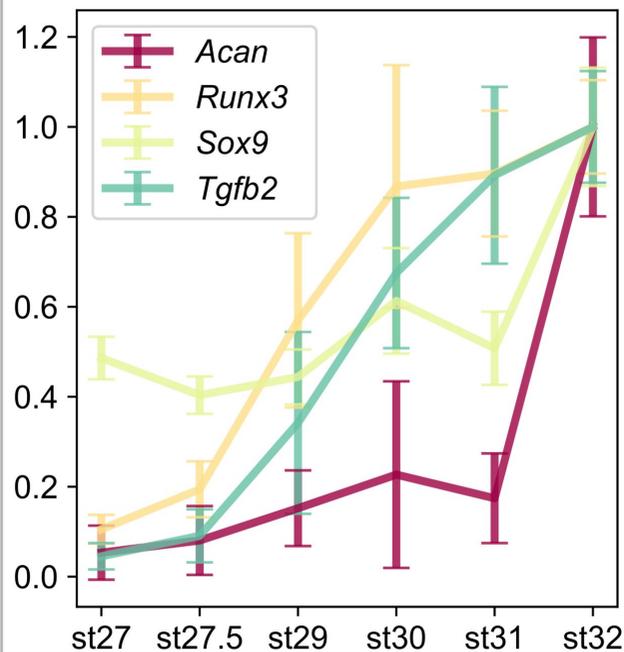


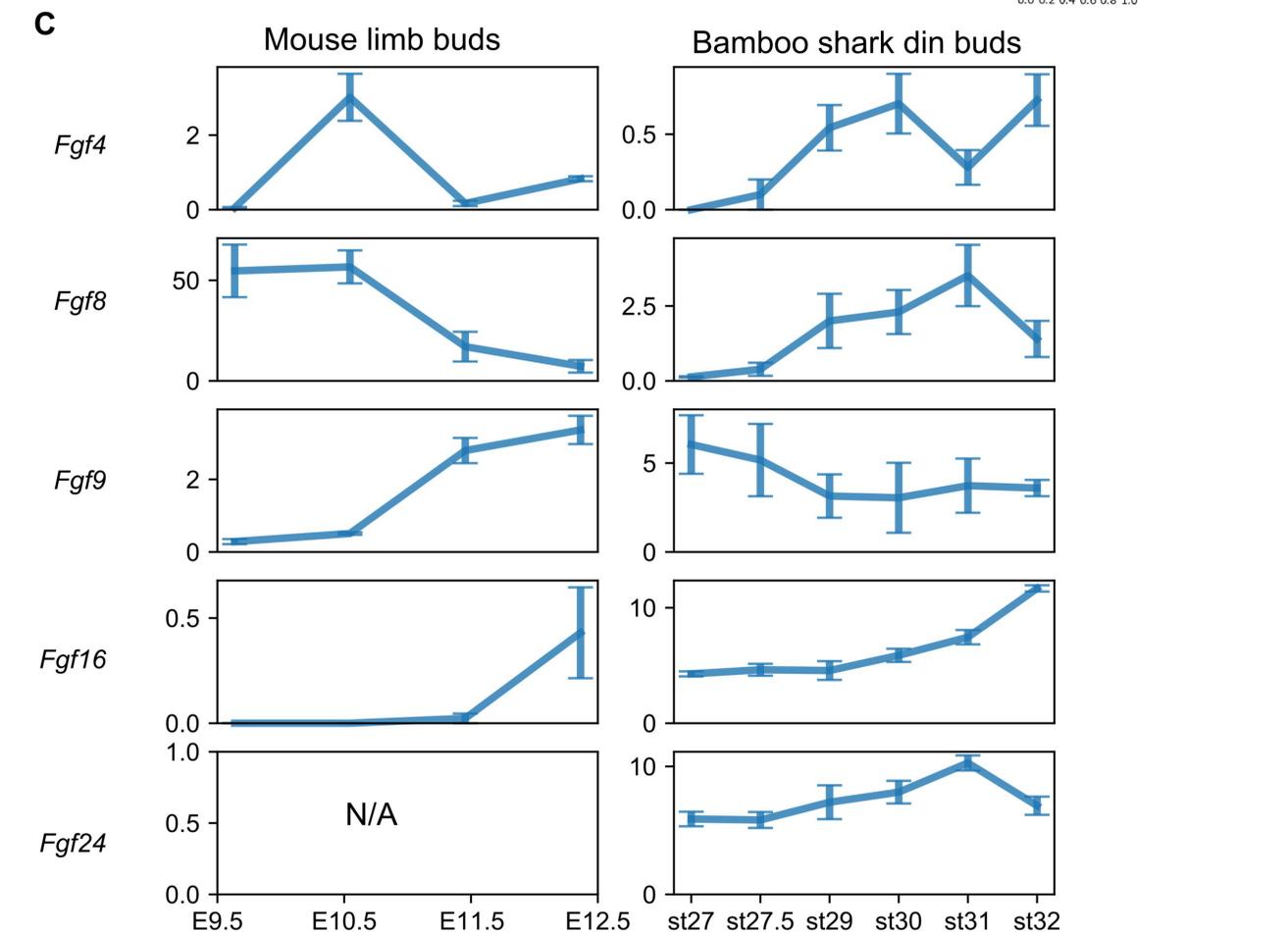
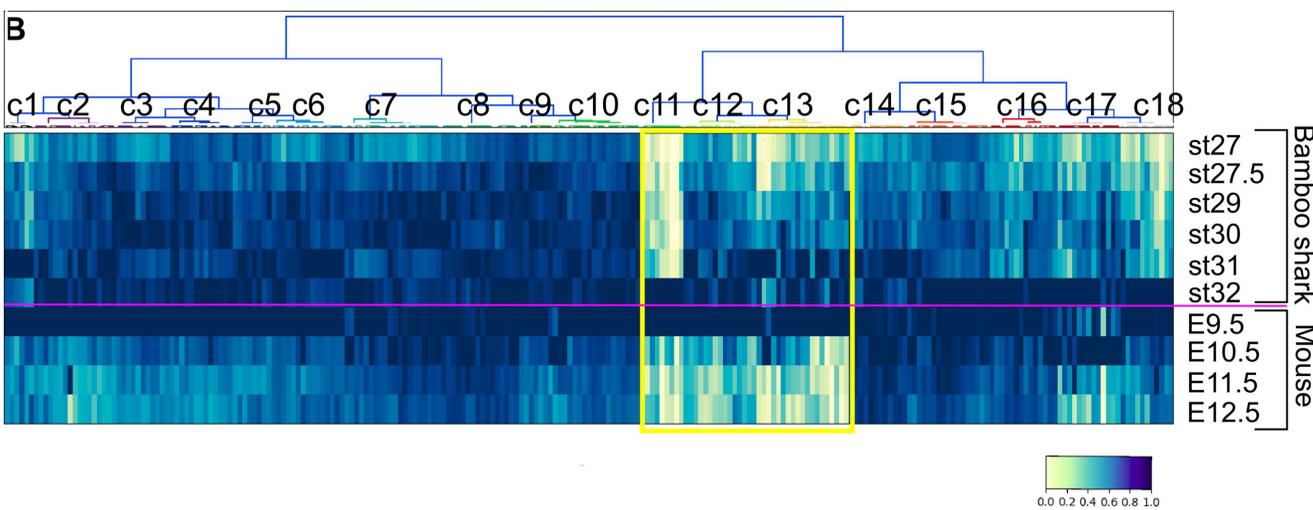
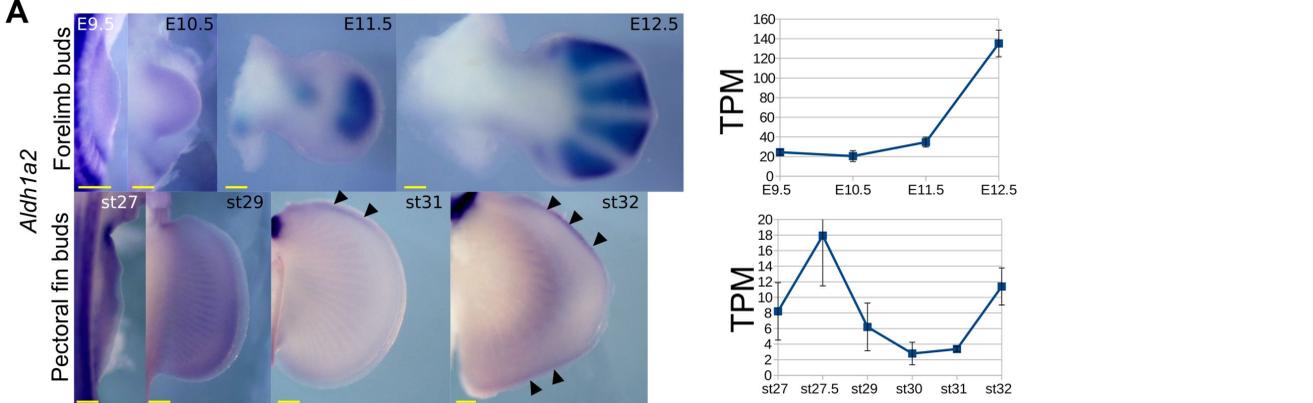


Mouse limb buds

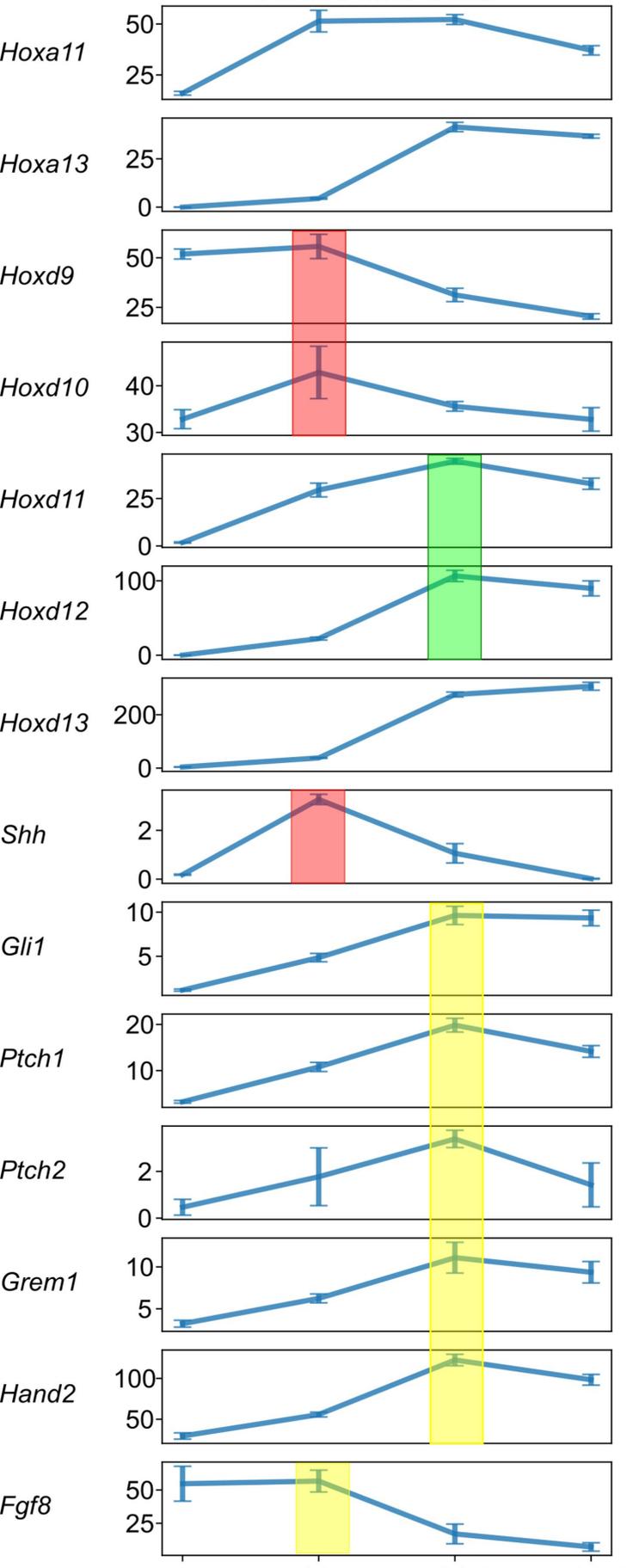


Bamboo shark fin buds

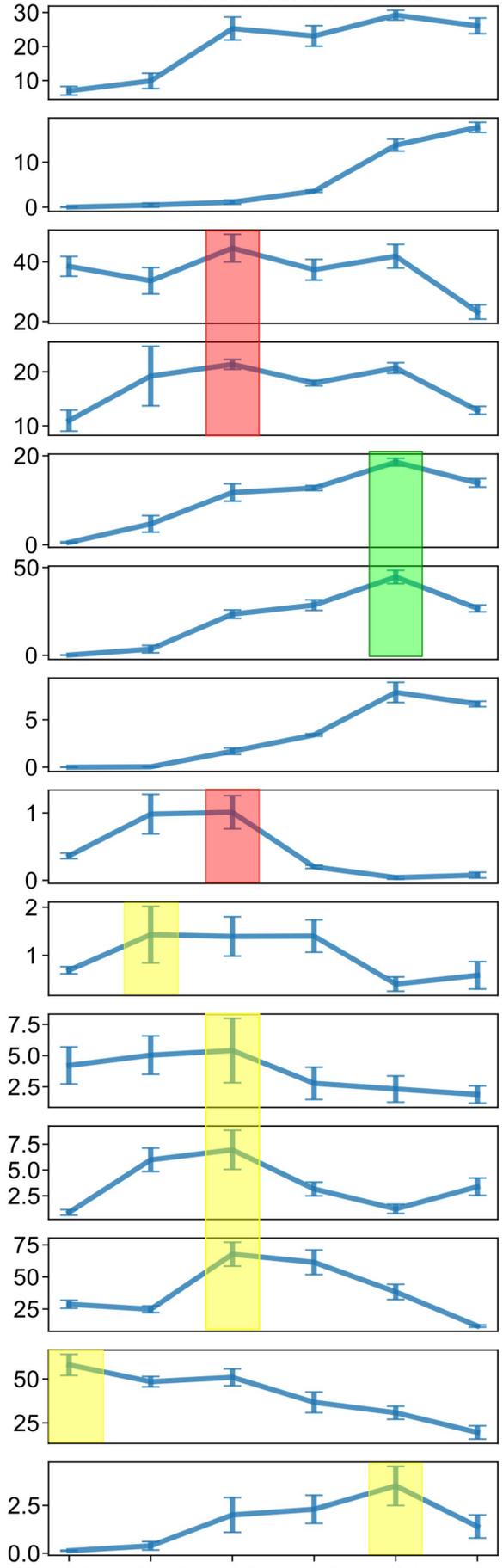




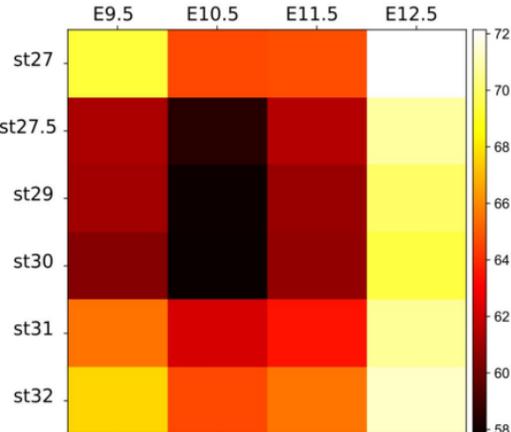
### Mouse limb buds



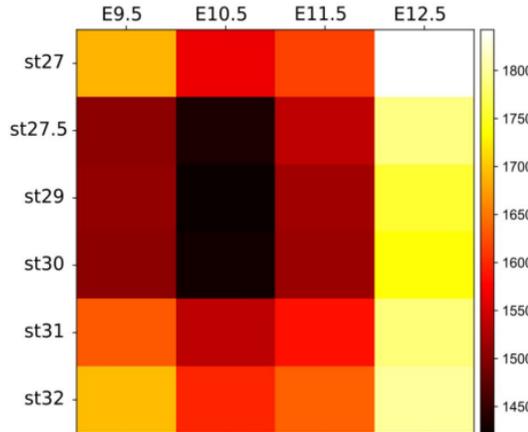
### Bamboo shark fin buds



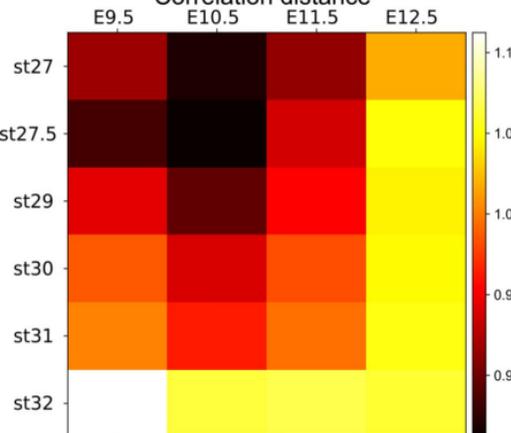
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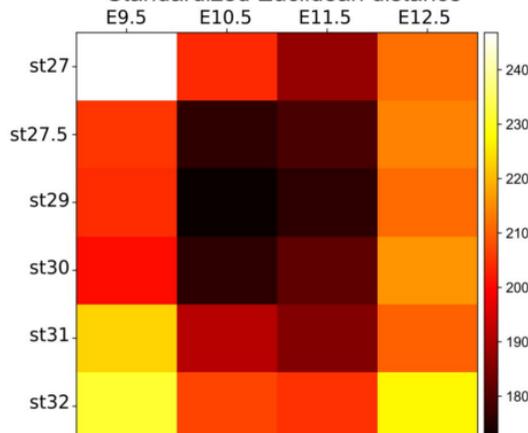
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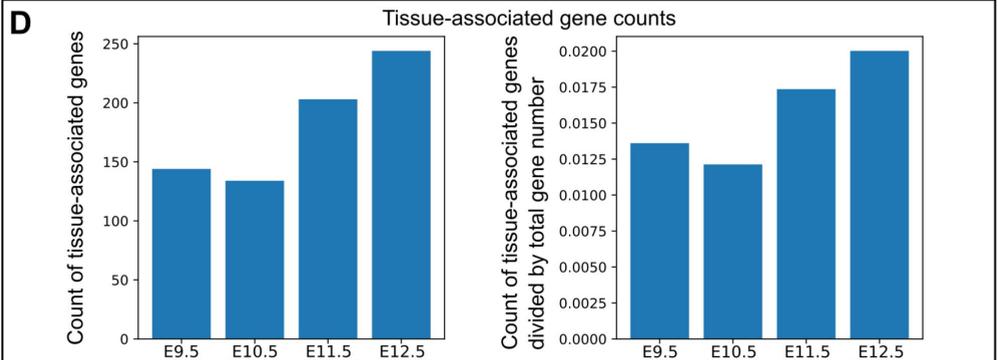
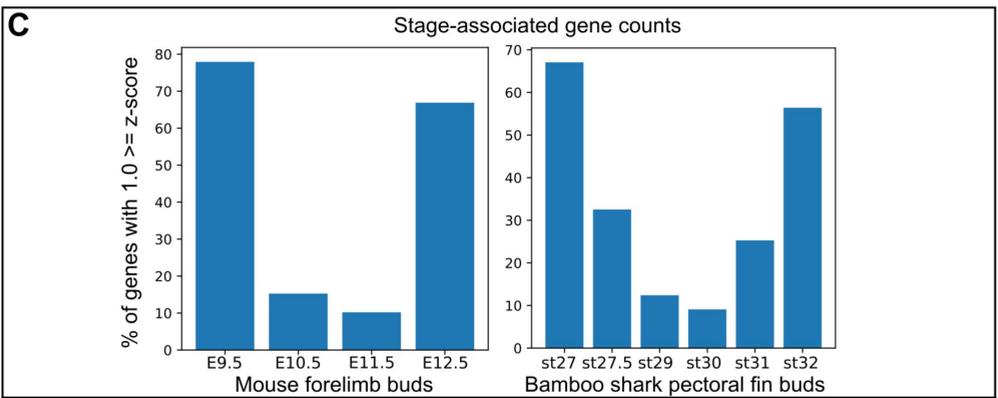
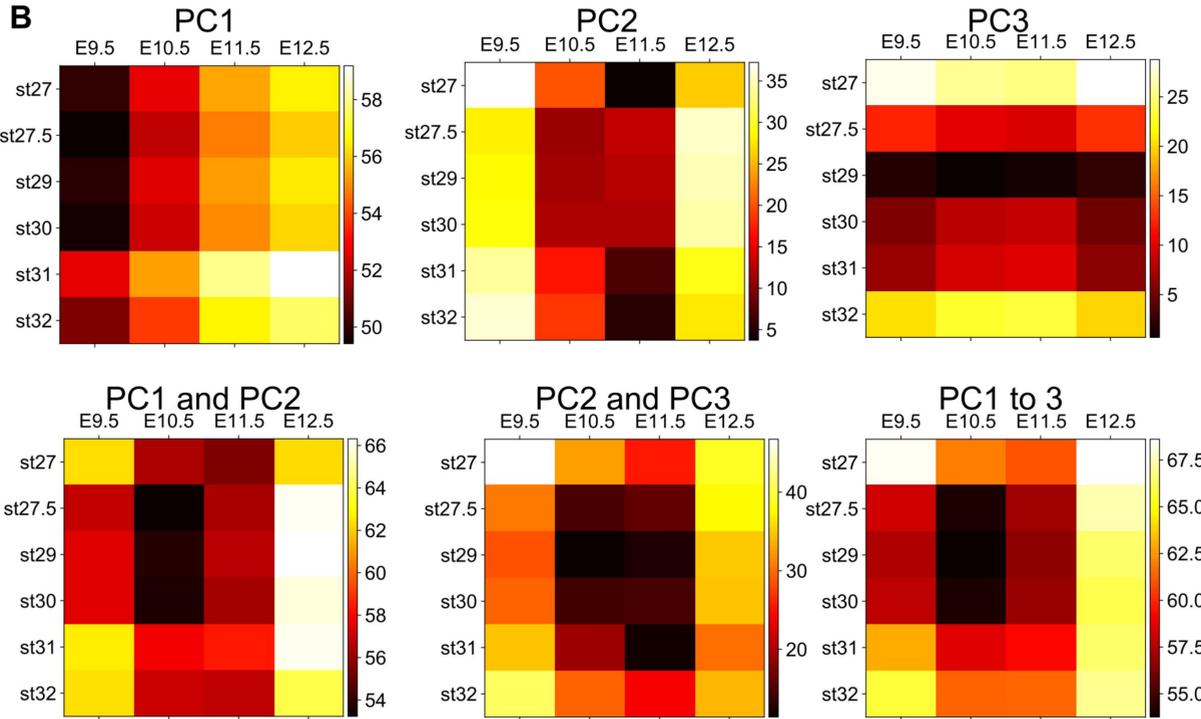
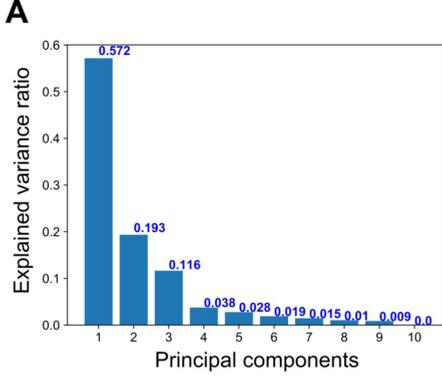


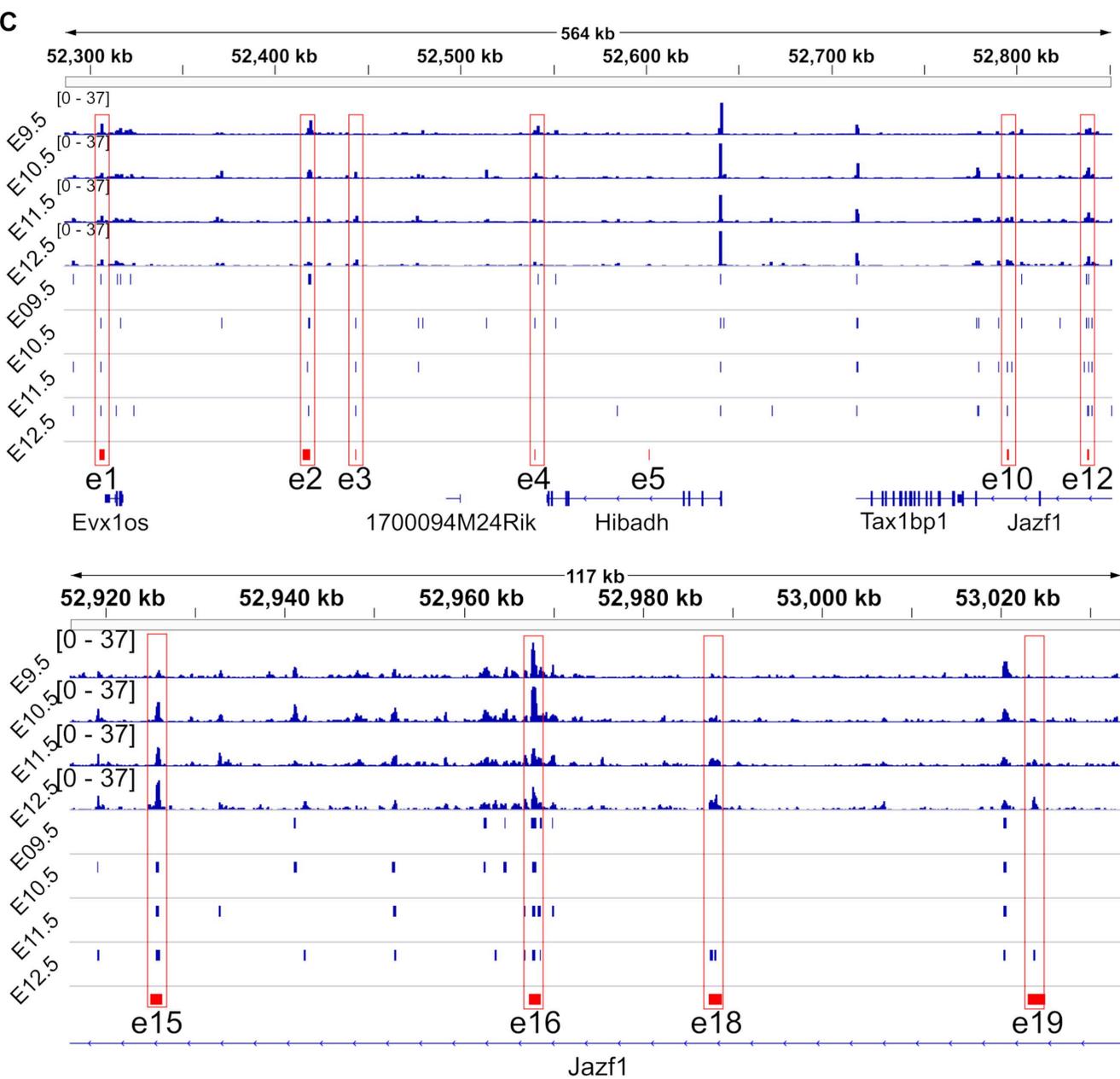
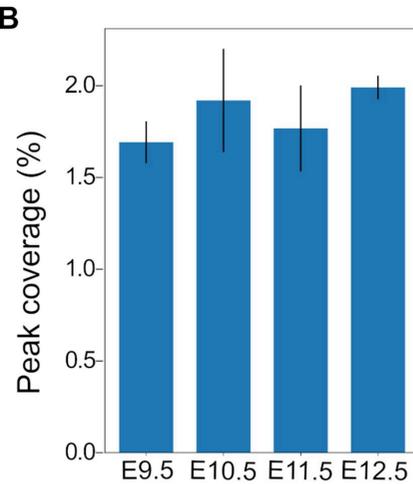
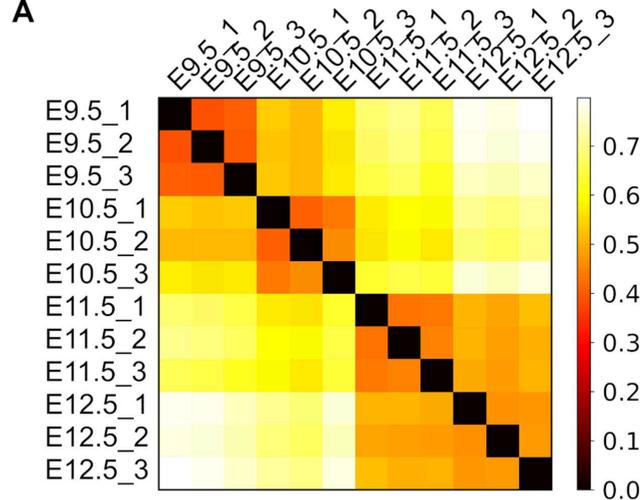
Correlation distance

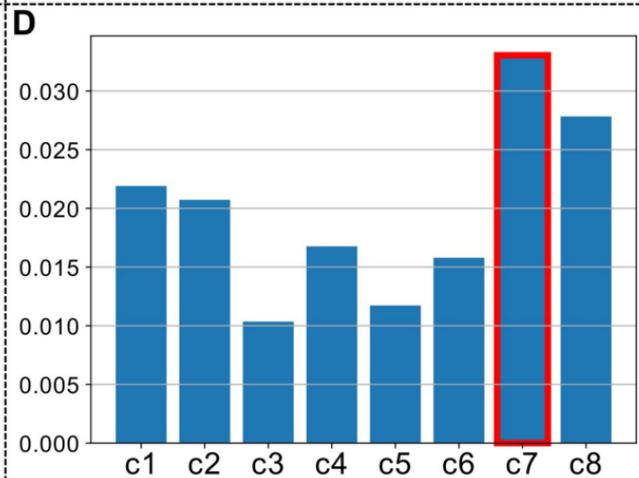
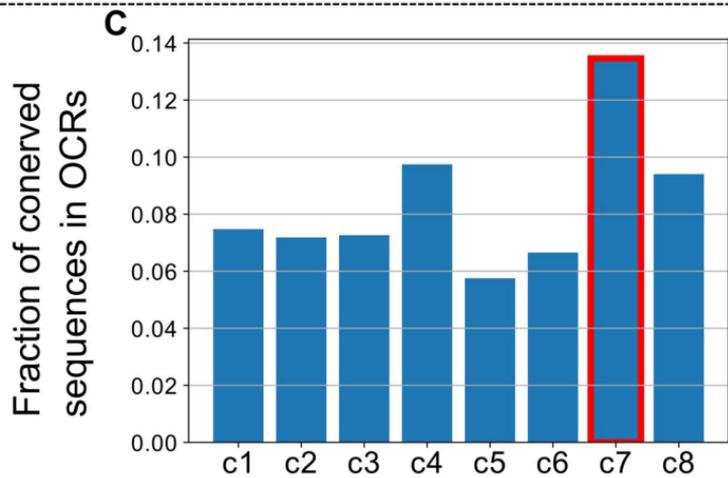
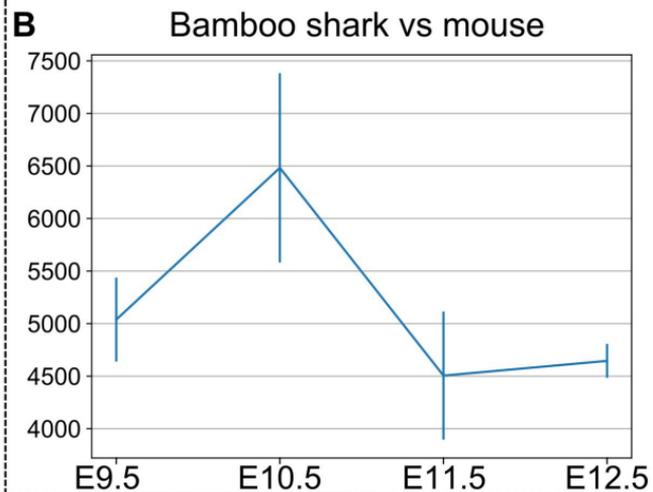
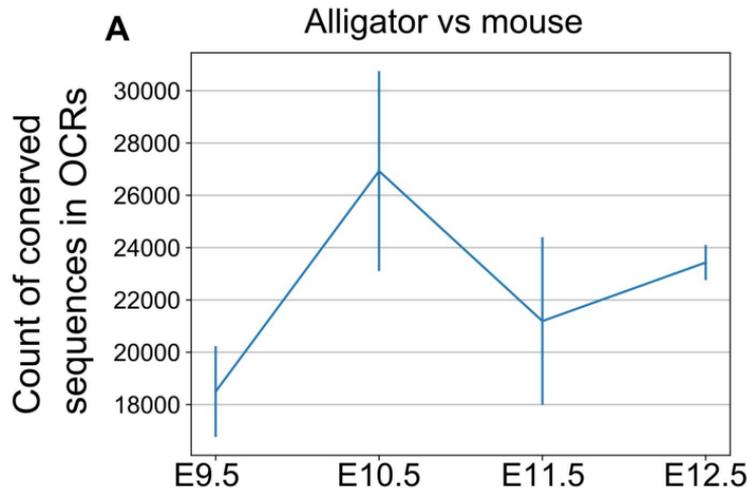


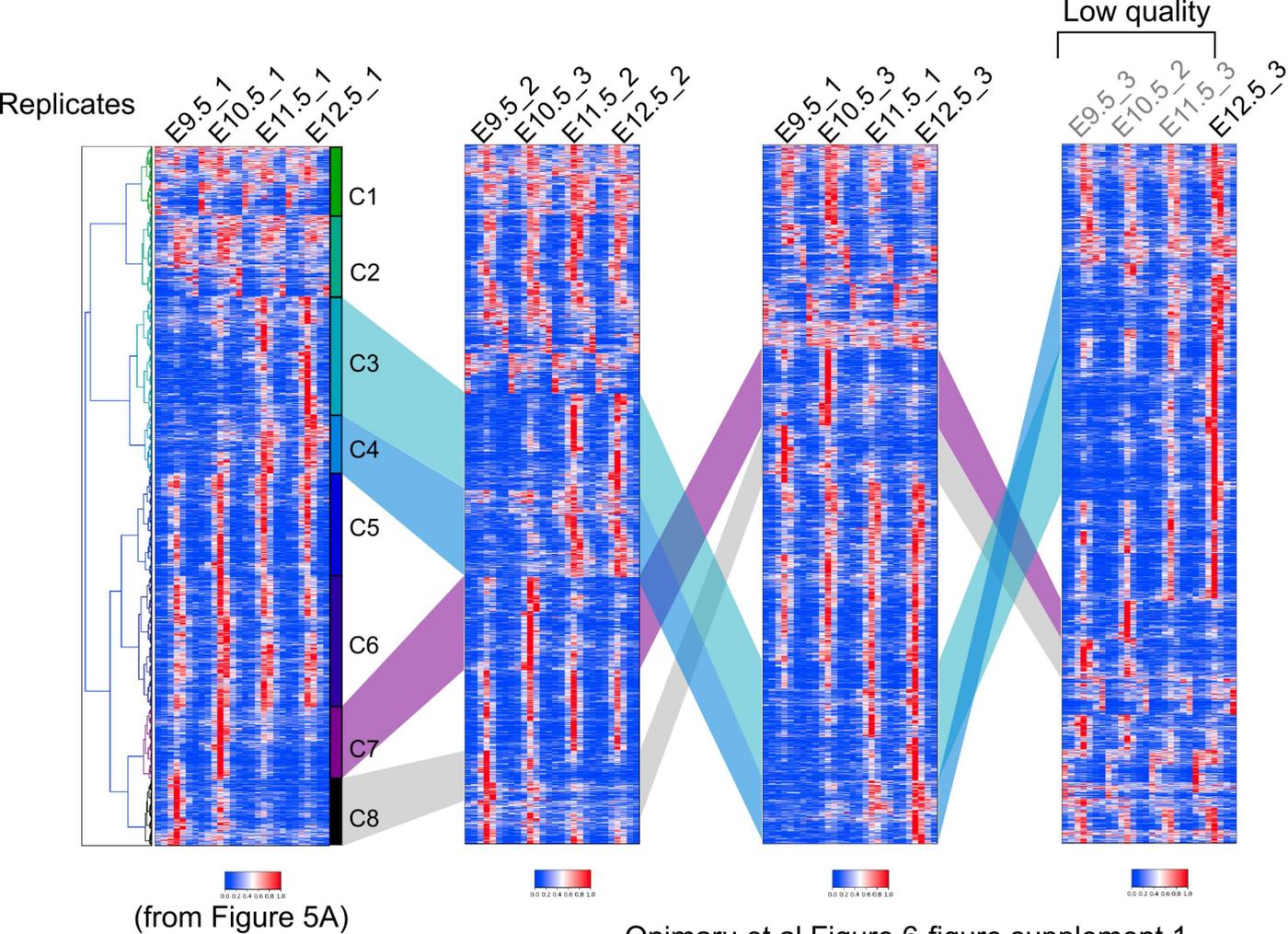
Standardized Euclidean distance











Rank	Motif	P-value	log P-value	% of Targets	% of Background	STD(Bg STD)	Best Match/Details
1		1e-37	-8.675e+01	13.69%	9.79%	27.3bp (27.3bp)	TCF4(bHLH)/SHSY5Y-TCF4-ChIP-Seq(GSE96915)/Homer(0.938)
2		1e-36	-8.399e+01	10.68%	7.29%	26.6bp (26.3bp)	Lhx2(Homeobox)/HFSC-Lhx2-ChIP-Seq(GSE48068)/Homer(0.876)
3		1e-32	-7.379e+01	2.01%	0.79%	25.6bp (26.2bp)	BORIS(Zf)/K562-CTCF-ChIP-Seq(GSE32465)/Homer(0.896)
4		1e-31	-7.351e+01	24.98%	20.26%	27.1bp (29.4bp)	Foxo3(Forkhead)/U2OS-Foxo3-ChIP-Seq(E-MTAB-2701)/Homer(0.708)
5		1e-29	-6.802e+01	5.67%	3.48%	27.1bp (27.5bp)	TEAD3/MA0808.1/Jaspar(0.912)
<b>C2</b>							
1		1e-61	-1.411e+02	22.84%	17.07%	27.3bp (30.0bp)	NKX6-2/MA0675.1/Jaspar(0.916)
2		1e-53	-1.237e+02	3.19%	1.33%	26.5bp (28.0bp)	BORIS(Zf)/K562-CTCF-ChIP-Seq(GSE48265)/Homer(0.935)
3		1e-37	-8.610e+01	7.12%	4.55%	26.5bp (26.4bp)	BHLHA15(bHLH)/NIH3T3-BHLHB8.HA-ChIP-Seq(GSE119782)/Homer(0.971)
4		1e-26	-6.036e+01	16.80%	13.45%	28.0bp (28.6bp)	PB0008.1_E2F2_1/Jaspar(0.659)
5		1e-26	-6.006e+01	0.15%	0.00%	24.6bp (0.0bp)	Nkx2-5(var.2)/MA0503.1/Jaspar(0.834)
<b>C3</b>							
1		1e-387	-8.926e+02	18.08%	8.10%	26.5bp (32.6bp)	BHLHA15(bHLH)/NIH3T3-BHLHB8.HA-ChIP-Seq(GSE119782)/Homer(0.980)
2		1e-279	-6.443e+02	22.91%	12.98%	26.2bp (30.6bp)	Hoxa13(Homeobox)/ChickenMSG-Hoxa13.Flag-ChIP-Seq(GSE86088)/Homer(0.981)
3		1e-174	-4.016e+02	1.84%	0.22%	25.6bp (28.2bp)	CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al)/Homer(0.903)
4		1e-152	-3.507e+02	8.03%	3.70%	26.3bp (30.7bp)	TEAD(TEA)/Fibroblast-PU.1-ChIP-Seq(Unpublished)/Homer(0.911)
5		1e-115	-2.656e+02	5.30%	2.28%	26.0bp (31.2bp)	Tlx?(NR)/NPC-H3K4me1-ChIP-Seq(GSE16256)/Homer(0.933)
<b>C4</b>							
1		1e-115	-2.650e+02	17.42%	9.58%	26.4bp (31.1bp)	BHLHA15(bHLH)/NIH3T3-BHLHB8.HA-ChIP-Seq(GSE119782)/Homer(0.973)
2		1e-86	-1.992e+02	12.26%	6.51%	27.1bp (31.1bp)	CDX4(Homeobox)/ZebrafishEmbryos-Cdx4.Myc-ChIP-Seq(GSE4649)/Homer(0.950)
3		1e-56	-1.293e+02	28.15%	21.04%	27.0bp (29.2bp)	Six2(Homeobox)/NephronProgenitor-Six2-ChIP-Seq(GSE39837)/Homer(0.758)
4		1e-38	-8.898e+01	49.84%	42.94%	26.0bp (28.9bp)	TEAD3(TEA)/HepG2-TEAD3-ChIP-Seq(Encode)/Homer(0.816)
5		1e-24	-5.717e+01	0.76%	0.16%	24.7bp (25.8bp)	MEOX2/MA0706.1/Jaspar(0.715)
<b>C5</b>							
1		1e-1706	-3.930e+03	13.25%	0.85%	24.5bp (28.0bp)	CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al)/Homer(0.921)
2		1e-187	-4.322e+02	5.11%	1.51%	25.4bp (28.9bp)	NFY(CCAAT)/Promoter/Homer(0.943)
3		1e-174	-4.014e+02	10.60%	5.02%	25.6bp (27.8bp)	Sp1(Zf)/Promoter/Homer(0.984)
4		1e-159	-3.673e+02	10.18%	4.92%	26.1bp (27.8bp)	TCF4(bHLH)/SHSY5Y-TCF4-ChIP-Seq(GSE96915)/Homer(0.969)
5		1e-123	-2.835e+02	0.67%	0.02%	30.5bp (5.4bp)	HIC1(Zf)/Treg-ZBTB29-ChIP-Seq(GSE99889)/Homer(0.650)
<b>C6</b>							
1		1e-544	-1.254e+03	5.73%	0.87%	24.7bp (26.4bp)	CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al)/Homer(0.919)
2		1e-170	-3.927e+02	12.29%	6.88%	26.0bp (28.4bp)	Sp2(Zf)/HEK293-Sp2.eGFP-ChIP-Seq(Encode)/Homer(0.928)
3		1e-92	-2.121e+02	4.78%	2.34%	27.1bp (26.4bp)	TWIST1/MA1123.1/Jaspar(0.936)
4		1e-72	-1.664e+02	4.11%	2.08%	26.5bp (27.5bp)	ETV4(ETS)/HepG2-ETV4-ChIP-Seq(ENCODE)/Homer(0.973)
5		1e-67	-1.555e+02	21.71%	17.00%	27.1bp (30.1bp)	Nobox/MA0125.1/Jaspar(0.944)
<b>C7</b>							
1		1e-406	-9.353e+02	33.78%	16.63%	26.1bp (33.4bp)	Lhx1(Homeobox)/EmbryoCarcinoma-Lhx1-ChIP-Seq(GSE70957)/Homer(0.988)
2		1e-293	-6.767e+02	14.30%	4.95%	26.5bp (31.9bp)	Hoxa9/MA0594.1/Jaspar(0.960)
3		1e-235	-5.412e+02	22.84%	11.57%	27.0bp (29.9bp)	TCF4(bHLH)/SHSY5Y-TCF4-ChIP-Seq(GSE96915)/Homer(0.952)
4		1e-106	-2.461e+02	16.44%	9.61%	26.2bp (28.7bp)	COUP-TFII(NR)/Arta-Nr2f2-ChIP-Seq(GSE46497)/Homer(0.960)
5		1e-74	-1.715e+02	8.00%	4.06%	26.9bp (28.4bp)	LEF1(HMG)/H1-LEF1-ChIP-Seq(GSE64758)/Homer(0.986)
<b>C8</b>							
1		1e-233	-5.387e+02	17.94%	7.66%	27.0bp (33.9bp)	VSX2/MA0726.1/Jaspar(0.986)
2		1e-227	-5.233e+02	9.61%	2.75%	26.3bp (28.1bp)	PBX2(Homeobox)/K562-PBX2-ChIP-Seq(Encode)/Homer(0.957)
3		1e-189	-4.364e+02	16.43%	7.41%	26.6bp (30.6bp)	COUP-TFII(NR)/Arta-Nr2f2-ChIP-Seq(GSE46497)/Homer(0.954)
4		1e-155	-3.591e+02	7.75%	2.48%	26.1bp (28.7bp)	TCF7L2/MA0523.1/Jaspar(0.958)
5		1e-81	-1.883e+02	8.47%	4.06%	25.7bp (28.8bp)	TWIST1/MA1123.1/Jaspar(0.946)

Rank	Motif	Name	P-value	log P-value	q-value (Benjamini)	# Target Sequences with Motif	% of Targets Sequences with Motif	# Background Sequences with Motif	% of Background Sequences with Motif
1		Pitx1:Ebox(Homeobox,bHLH)/Hindlimb-Pitx1-ChIP-Seq(GSE41591)/Homer	1e-43	-9.972e+01	0.0000	172.0	1.61%	174.7	0.45%
2		Hoxd11(Homeobox)/ChickenMSG-Hoxd11_Flag-ChIP-Seq(GSE86088)/Homer	1e-27	-6.342e+01	0.0000	1377.0	12.85%	3732.4	9.58%
3		BORIS(Zf)/K562-CTCF-ChIP-Seq(GSE32465)/Homer	1e-27	-6.301e+01	0.0000	240.0	2.24%	395.0	1.01%
4		BHLHA15(bHLH)/NIH3T3-BHLHB8.HA-ChIP-Seq(GSE119782)/Homer	1e-27	-6.237e+01	0.0000	1058.0	9.87%	2739.7	7.04%
5		Hoxa11(Homeobox)/ChickenMSG-Hoxa11_Flag-ChIP-Seq(GSE86088)/Homer	1e-27	-6.221e+01	0.0000	1312.0	12.24%	3537.6	9.08%
<b>C2</b>									
1		Pitx1:Ebox(Homeobox,bHLH)/Hindlimb-Pitx1-ChIP-Seq(GSE41591)/Homer	1e-67	-1.552e+02	0.0000	233.0	1.84%	168.1	0.45%
2		CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al)/Homer	1e-52	-1.202e+02	0.0000	238.0	1.88%	214.2	0.58%
3		Lhx3(Homeobox)/Neuron-Lhx3-ChIP-Seq(GSE31456)/Homer	1e-43	-9.975e+01	0.0000	1138.0	8.97%	2174.9	5.87%
4		BORIS(Zf)/K562-CTCF-ChIP-Seq(GSE32465)/Homer	1e-37	-8.744e+01	0.0000	319.0	2.52%	411.8	1.14%
5		LXH9(Homeobox)/Hct116-LXH9.V5-ChIP-Seq(GSE116822)/Homer	1e-37	-8.723e+01	0.0000	1025.0	8.08%	1970.8	5.32%
<b>C3</b>									
1		BHLHA15(bHLH)/NIH3T3-BHLHB8.HA-ChIP-Seq(GSE119782)/Homer	1e-394	-9.079e+02	0.0000	3056.0	17.54%	2407.7	7.67%
2		Twist2(bHLH)/Myoblast-Twist2.Ty1-ChIP-Seq(GSE127998)/Homer	1e-355	-8.195e+02	0.0000	3486.0	20.01%	3074.9	9.80%
3		TCF4(bHLH)/SHSY5Y-TCF4-ChIP-Seq(GSE96915)/Homer	1e-329	-7.590e+02	0.0000	3069.0	17.62%	2630.8	8.39%
4		Tcf21(bHLH)/ArterySmoothMuscle-Tcf21-ChIP-Seq(GSE61369)/Homer	1e-311	-7.173e+02	0.0000	2256.0	12.95%	1693.9	5.40%
5		Atoh1(bHLH)/Cerebellum-Atoh1-ChIP-Seq(GSE22111)/Homer	1e-286	-6.586e+02	0.0000	2354.0	13.51%	1885.7	6.01%
<b>C4</b>									
1		BHLHA15(bHLH)/NIH3T3-BHLHB8.HA-ChIP-Seq(GSE119782)/Homer	1e-100	-2.307e+02	0.0000	1244.0	13.97%	2957.1	7.40%
2		Twist2(bHLH)/Myoblast-Twist2.Ty1-ChIP-Seq(GSE127998)/Homer	1e-97	-2.246e+02	0.0000	1477.0	16.58%	3780.0	9.45%
3		Hoxa13(Homeobox)/ChickenMSG-Hoxa13_Flag-ChIP-Seq(GSE86088)/Homer	1e-94	-2.166e+02	0.0000	2032.0	22.81%	5830.6	14.58%
4		TCF4(bHLH)/SHSY5Y-TCF4-ChIP-Seq(GSE96915)/Homer	1e-90	-2.089e+02	0.0000	1277.0	14.34%	3175.0	7.94%
5		HOXB13(Homeobox)/ProstateTumor-HOXB13-ChIP-Seq(GSE56288)/Homer	1e-79	-1.840e+02	0.0000	946.0	10.62%	2193.3	5.49%
<b>C5</b>									
1		CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al)/Homer	1e-1977	-4.554e+03	0.0000	2200.0	13.90%	243.0	0.73%
2		BORIS(Zf)/K562-CTCF-ChIP-Seq(GSE32465)/Homer	1e-1511	-3.480e+03	0.0000	2175.0	13.74%	394.5	1.19%
3		Pitx1:Ebox(Homeobox,bHLH)/Hindlimb-Pitx1-ChIP-Seq(GSE41591)/Homer	1e-331	-7.626e+02	0.0000	623.0	3.94%	164.5	0.49%
4		REST-NRSE(Zf)/Jurkat-NRSE-ChIP-Seq/Homer	1e-156	-3.598e+02	0.0000	173.0	1.09%	19.0	0.06%
5		NYF(CCAAT)/Promoter/Homer	1e-144	-3.318e+02	0.0000	1351.0	8.54%	1322.8	3.98%
<b>C6</b>									
1		CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al)/Homer	1e-675	-1.555e+03	0.0000	1160.0	5.61%	179.7	0.62%
2		BORIS(Zf)/K562-CTCF-ChIP-Seq(GSE32465)/Homer	1e-478	-1.103e+03	0.0000	1281.0	6.20%	346.1	1.20%
3		Pitx1:Ebox(Homeobox,bHLH)/Hindlimb-Pitx1-ChIP-Seq(GSE41591)/Homer	1e-141	-3.261e+02	0.0000	405.0	1.96%	116.5	0.40%
4		Sp5(Zf)/MES-Sp5_Flag-ChIP-Seq(GSE72893)/Homer	1e-134	-3.100e+02	0.0000	2768.0	13.39%	2388.9	8.27%
5		Sp1(Zf)/Promoter/Homer	1e-125	-2.896e+02	0.0000	1273.0	6.16%	851.9	2.95%
<b>C7</b>									
1		Pitx1:Ebox(Homeobox,bHLH)/Hindlimb-Pitx1-ChIP-Seq(GSE41591)/Homer	1e-574	-1.323e+03	0.0000	884.0	8.26%	296.9	0.78%
2		Lhx3(Homeobox)/Neuron-Lhx3-ChIP-Seq(GSE31456)/Homer	1e-353	-8.134e+02	0.0000	2690.0	25.13%	4258.4	11.18%
3		Nkx6.1(Homeobox)/Islet-Nkx6.1-ChIP-Seq(GSE40975)/Homer	1e-333	-7.683e+02	0.0000	3691.0	34.49%	7056.1	18.53%
4		Lhx2(Homeobox)/HFSC-Lhx2-ChIP-Seq(GSE48068)/Homer	1e-315	-7.273e+02	0.0000	1982.0	18.52%	2773.4	7.28%
5		Lhx1(Homeobox)/EmbryoCarcinoma-Lhx1-ChIP-Seq(GSE70957)/Homer	1e-313	-7.218e+02	0.0000	2048.0	19.13%	2936.5	7.71%
<b>C8</b>									
1		Lhx2(Homeobox)/HFSC-Lhx2-ChIP-Seq(GSE48068)/Homer	1e-211	-4.880e+02	0.0000	1183.0	12.36%	1766.1	4.45%
2		Lhx3(Homeobox)/Neuron-Lhx3-ChIP-Seq(GSE31456)/Homer	1e-206	-4.765e+02	0.0000	1615.0	16.87%	2938.2	7.40%
3		Lhx1(Homeobox)/EmbryoCarcinoma-Lhx1-ChIP-Seq(GSE70957)/Homer	1e-206	-4.756e+02	0.0000	1203.0	12.57%	1844.9	4.65%
4		LXH9(Homeobox)/Hct116-LXH9.V5-ChIP-Seq(GSE116822)/Homer	1e-197	-4.550e+02	0.0000	1450.0	15.15%	2545.6	6.41%
5		Nkx6.1(Homeobox)/Islet-Nkx6.1-ChIP-Seq(GSE40975)/Homer	1e-189	-4.353e+02	0.0000	2210.0	23.09%	4859.2	12.24%

# C5+C6 vs other peak regions

## De novo motif discovery

Rank	Motif	P-value	log P-value	% of Targets	% of Background	STD(Bg STD)	Best Match/Details
1		1e-937	-2.159e+03	10.44%	2.99%	25.2bp (31.1bp)	CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al.)/Homer(0.915)
2		1e-246	-5.675e+02	5.51%	2.38%	26.2bp (29.5bp)	NFYA/MA0060.3/Jaspar(0.937)
3		1e-243	-5.609e+02	8.97%	4.81%	26.2bp (40.6bp)	Sp1(Zf)/Promoter/Homer(0.968)
4		1e-184	-4.256e+02	2.50%	0.81%	26.8bp (37.7bp)	ELK3/MA0759.1/Jaspar(0.981)
5		1e-137	-3.170e+02	2.78%	1.13%	27.8bp (36.3bp)	CTCF(L)/MA1102.2/Jaspar(0.778)

## Known motif enrichment analysis

Rank	Motif	Name	P-value	log P-value	q-value (Benjamini)	# Target Sequences with Motif	% of Targets Sequences with Motif	# Background Sequences with Motif	% of Background Sequences with Motif
1		CTCF(Zf)/CD4+-CTCF-ChIP-Seq(Barski_et_al.)/Homer	1e-1043	-2.403e+03	0.0000	3360.0	9.21%	1359.9	2.16%
2		BORIS(Zf)/K562-CTCF-L-ChIP-Seq(GSE32465)/Homer	1e-793	-1.827e+03	0.0000	3456.0	9.47%	1793.5	2.85%
3		Sp1(Zf)/Promoter/Homer	1e-203	-4.697e+02	0.0000	2259.0	6.19%	1932.3	3.07%
4		NFY(CCAAT)/Promoter/Homer	1e-190	-4.380e+02	0.0000	2599.0	7.12%	2409.7	3.82%
5		KLF1(Zf)/HUDEP2-KLF1-CutnRun(GSE136251)/Homer	1e-180	-4.162e+02	0.0000	4192.0	11.48%	4587.6	7.28%

