

INTERACTIONS BETWEEN VITAMIN B<sub>12</sub>,  
CORTISONE, INSULIN AND ALLOXAN  
DIABETES ON PROTEIN, CARBOHYDRATE  
AND VITAMIN B<sub>12</sub> METABOLISM IN RATS

Thesis for the Degree of Ph. D.  
MICHIGAN STATE COLLEGE  
Yu-Sheng Louise Feng  
1954



This is to certify that the

thesis entitled  
Interactions Between Vitamin B<sub>12</sub>,  
Cortisone, Insulin and Alloxan  
Diabetes on Protein, Carbohydrate  
and Vitamin B<sub>12</sub> Metabolism in Rats

presented by

Yu-sheng Louise Feng

has been accepted towards fulfillment  
of the requirements for

Ph.D degree in Physiology

  
Major professor

Date October 5, 1954

PLACE IN RETURN BOX to remove this checkout from your record.  
TO AVOID FINES return on or before date due.

DATE DUE	DATE DUE	DATE DUE
AUG 06 1997		

MSU is An Affirmative Action/Equal Opportunity Institution

c:\circ\datedue.pm3-p.1

INTERACTIONS BETWEEN VITAMIN B<sub>12</sub>, CORTISONE, INSULIN  
AND ALLOXAN DIABETES ON PROTEIN, CARBOHYDRATE AND  
VITAMIN B<sub>12</sub> METABOLISM IN RATS

By

Yu-Sheng Louise Feng

AN ABSTRACT

Submitted to the School of Graduate Studies of Michigan  
State College of Agriculture and Applied Science  
in partial fulfillment of the requirements  
for the degree of

DOCTOR OF PHILOSOPHY

Department of Physiology and Pharmacology

Year 1954

Approved by

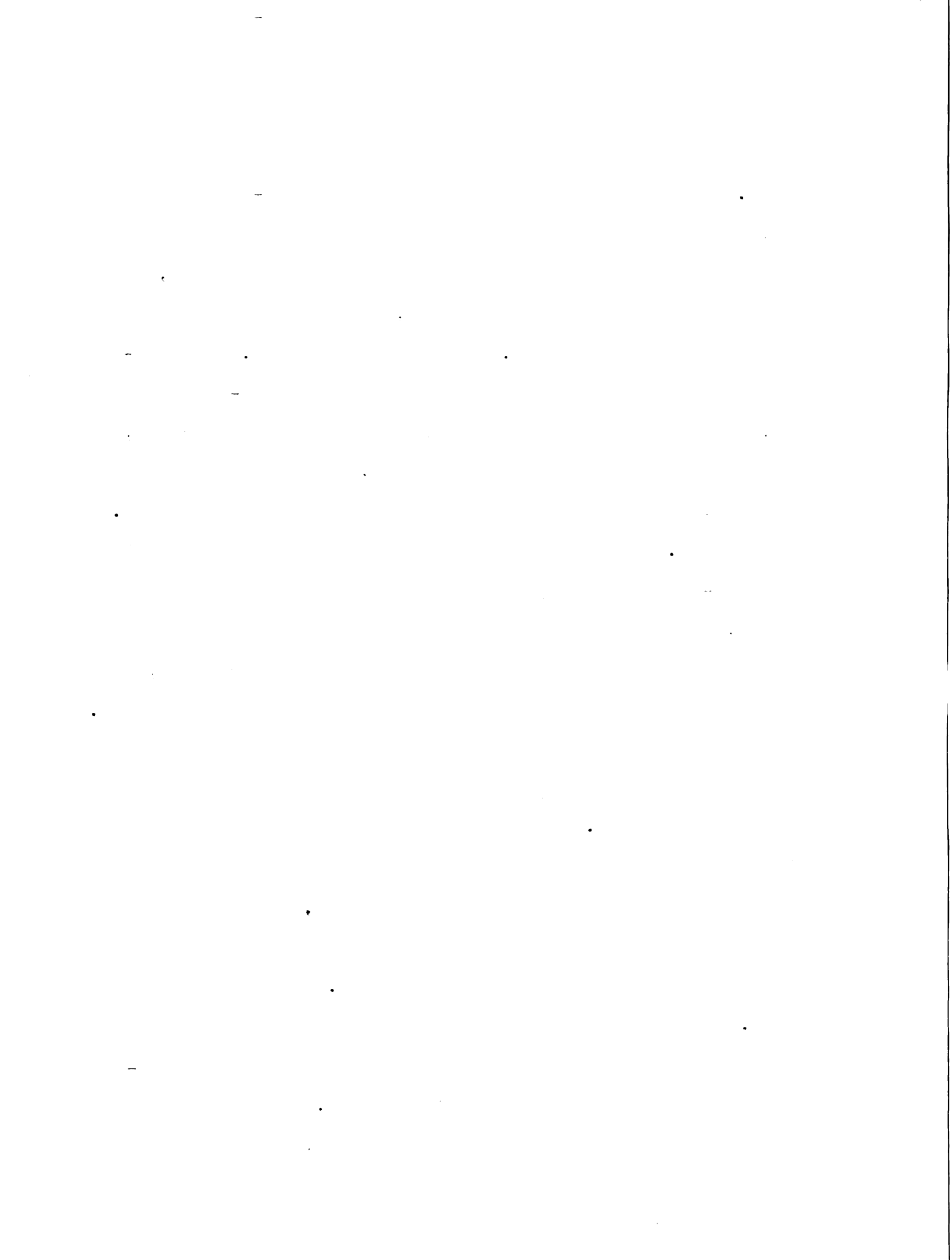




4-12-56

1. When young rats were fed a vitamin B<sub>12</sub>-deficient diet, supplementation with this vitamin increased appetite and body weight gains, slightly increased blood glucose, greatly increased glucose tolerance, but slightly decreased urinary nitrogen excretion. When one to four mg. of cortisone acetate daily were injected into vitamin B<sub>12</sub>-deficient rats, there was a progressive increase in urinary nitrogen, increased hyperglycemia and glucosuria, decreased glucose tolerance, reduced body weight gains and decreased appetite. When 200 mcg. of vitamin B<sub>12</sub> per kilogram of diet was fed to cortisone-injected rats, and they were permitted to eat ad libitum, increases in urinary nitrogen losses were largely prevented, the hyperglycemia and glucosuria were reduced, glucose tolerance was increased and body growth was increased. Vitamin B<sub>12</sub> was ineffective in these respects when food intake was restricted to that of animals receiving cortisone without vitamin B<sub>12</sub>. It is concluded that large doses of vitamin B<sub>12</sub> can partially counteract the protein catabolic actions of cortisone by increasing appetite, increasing the availability and utilization of carbohydrate by the organism and reducing gluconeogenesis from protein.

2. Large doses of cortisone partially interfered with the favorable action of vitamin B<sub>12</sub> in increasing the efficiency of food utilization for body growth. This was accompanied by hyperglycemia and glucosuria, and was related



to increased insulin resistance. Less carbohydrate was therefore left available for transformation into body weight gains (probably fat).

3. Alloxan-diabetes reduced body growth and the feed/gain ratio on the vitamin B<sub>12</sub>-deficient but not on the vitamin B<sub>12</sub>-adequate diet. In the latter rats there was much higher blood glucose, more urinary glucose, increased glucose tolerance but about the same urinary nitrogen losses as in the former animals. It is concluded that vitamin B<sub>12</sub> can act independently of insulin insofar as its effects on glucose utilization and body growth are concerned.

4. Single injections of insulin (2 units in most cases) were much more effective in reducing blood glucose in normal, alloxan-diabetic and cortisone-treated rats on a vitamin B<sub>12</sub>-adequate than on a vitamin B<sub>12</sub>-deficient diet. This indicates that an ample supply of vitamin B<sub>12</sub> is essential for maximum insulin action. By far the greatest resistance to insulin was found in the cortisone-treated rats on the vitamin B<sub>12</sub>-deficient diet, confirming the findings that cortisone increases insulin resistance.

5. (a) Injections of large doses of cortisone (2 to 4 mg. daily) increased the urinary excretion of radioactive vitamin B<sub>12</sub>, particularly in rats fed a vitamin B<sub>12</sub>-deficient diet. On a diet meeting only normal requirements for vitamin B<sub>12</sub> (20 mcg./kilogram), cortisone did not increase urinary

vitamin B<sub>12</sub> until 4 mg. were injected daily. In general, the amounts of radioactive vitamin B<sub>12</sub> lose in the urine were shown to be directly related to the dose of cortisone administered.

(b) Intraperitoneal injections of 750 mg. of glucose did not change urinary losses of vitamin B<sub>12</sub> in alloxanized rats fed either a vitamin B<sub>12</sub>-adequate or -deficient diet. Apparently blood glucose was already being used to the maximum extent possible in these rats.

(c) In normal and cortisone-treated rats on a vitamin B<sub>12</sub>-adequate but not on a vitamin B<sub>12</sub>-deficient diet, intraperitoneal injections of glucose decreased the loss of urinary vitamin B<sub>12</sub>. This is believed to reflect greater glucose utilization in the former animals.

(d) Insulin injections (3 injections of 0.5 unit each in 24 hours) greatly reduced urinary radioactive vitamin B<sub>12</sub> losses in normal, alloxanized and cortisone-treated rats whether on a vitamin B<sub>12</sub>-adequate or -deficient diet. This is believed to reflect greater glucose utilization in these animals. The decreases in urinary vitamin B<sub>12</sub> were less on the vitamin-deficient diet, particularly in the cortisone-treated animals, and is believed to reflect the reduced effectiveness of insulin on glucose utilization in these rats.

INTERACTIONS BETWEEN VITAMIN B<sub>12</sub>, CORTISONE, INSULIN  
AND ALLOXAN DIABETES ON PROTEIN, CARBOHYDRATE AND  
VITAMIN B<sub>12</sub> METABOLISM IN RATS

By

Yu-Sheng Louise Feng

A THESIS

Submitted to the School of Graduate Studies of Michigan  
State College of Agriculture and Applied Science  
in partial fulfillment of the requirements  
for the degree of

DOCTOR OF PHILOSOPHY

Department of Physiology and Pharmacology

1954



## TABLE OF CONTENTS

	Page
INTRODUCTION. . . . .	1
LITERATURE REVIEW . . . . .	4
Introduction. . . . .	4
Adrenal Cortical Hormones . . . . .	4
Diabetes and Insulin . . . . .	9
Vitamin B <sub>12</sub> . . . . .	15
EXPERIMENTAL . . . . .	23
Experiment I. Prevention by Vitamin B <sub>12</sub> of Protein Catabolic Action of Cortisone . . . . .	23
Experiment II. Prevention by Vitamin B <sub>12</sub> of Protein Catabolic Action of Cortisone . . . . .	30
Experiment III. Effects of Cortisone, Vitamin B <sub>12</sub> , Insulin and Alloxan Diabetes on Blood Glucose and Urinary Glucose and Nitrogen . . . . .	35
Experiments IV and V. Glucose Utilization in Normal, Alloxan-Diabetic and Cortisone- treated Rats as Influenced by Vitamin B <sub>12</sub> . . . . .	48
Experiment VI. Effects of Cortisone on Distribution of Vitamin B <sub>12</sub> in Blood, liver and Urine . . . . .	55
Experiment VII. Excretion of Radioactive Vitamin B <sub>12</sub> in the Urine following Injection of Cortisone at Different Levels . . . . .	59
Experiment VIII. Effects of Alloxan-diabetes, Cortisone and Vitamin B <sub>12</sub> on Excretion of Radioactive Vitamin B <sub>12</sub> . . . . .	64
Experiment IX. Effects of Glucose Administration on Excretion of Vitamin B <sub>12</sub> in Alloxan, Cortisone and Vitamin B <sub>12</sub> - treated Rats . . . . .	67
Experiment X. Effects of Insulin Injections on Vitamin B <sub>12</sub> Excretion in Normal, Alloxan and Cortisone-treated Rats . . . . .	70
DISCUSSION . . . . .	74
SUMMARY . . . . .	80
BIBLIOGRAPHY . . . . .	83
APPENDIX . . . . .	106

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....



## LIST OF TABLES

TABLE	Page
I. Effects of vitamin B <sub>12</sub> and cortisone on urinary nitrogen and food intake . . . . .	28
II. Effects of vitamin B <sub>12</sub> and cortisone on urinary nitrogen and food intake . . . . .	34
III. Effects of vitamin B <sub>12</sub> , alloxan and cortisone on body weight and food intake . . . . .	38
IV. Effects of alloxan, cortisone, and vitamin B <sub>12</sub> on blood and urinary glucose and urinary nitrogen . . . . .	40
V. Effects of insulin on blood glucose after pretreatment with alloxan, cortisone and vitamin B <sub>12</sub> . . . . .	44
VI. Effects of vitamin B <sub>12</sub> , alloxan and cortisone on glucose tolerance test . . . . .	49
VII. Effects of vitamin B <sub>12</sub> , alloxan and cortisone on glucose tolerance test . . . . .	52
VIII. Effects of cortisone and vitamin B <sub>12</sub> on distribution of Co <sup>60</sup> -vitamin B <sub>12</sub> in blood, liver and urine . . . . .	57
IX. Effects of different levels of cortisone on excretion of radioactive vitamin B <sub>12</sub> in urine	61
X. Effects of alloxan, cortisone and vitamin B <sub>12</sub> on excretion of radioactive vitamin B <sub>12</sub> in urine . . . . .	65
XI. Effects of glucose injections on vitamin B <sub>12</sub> excretion in alloxan, cortisone, and vitamin B <sub>12</sub> -treated rats . . . . .	68
XII. Effects of insulin injections on excretion of radioactive vitamin B <sub>12</sub> in normal, alloxan and cortisone-treated rats . . . . .	72

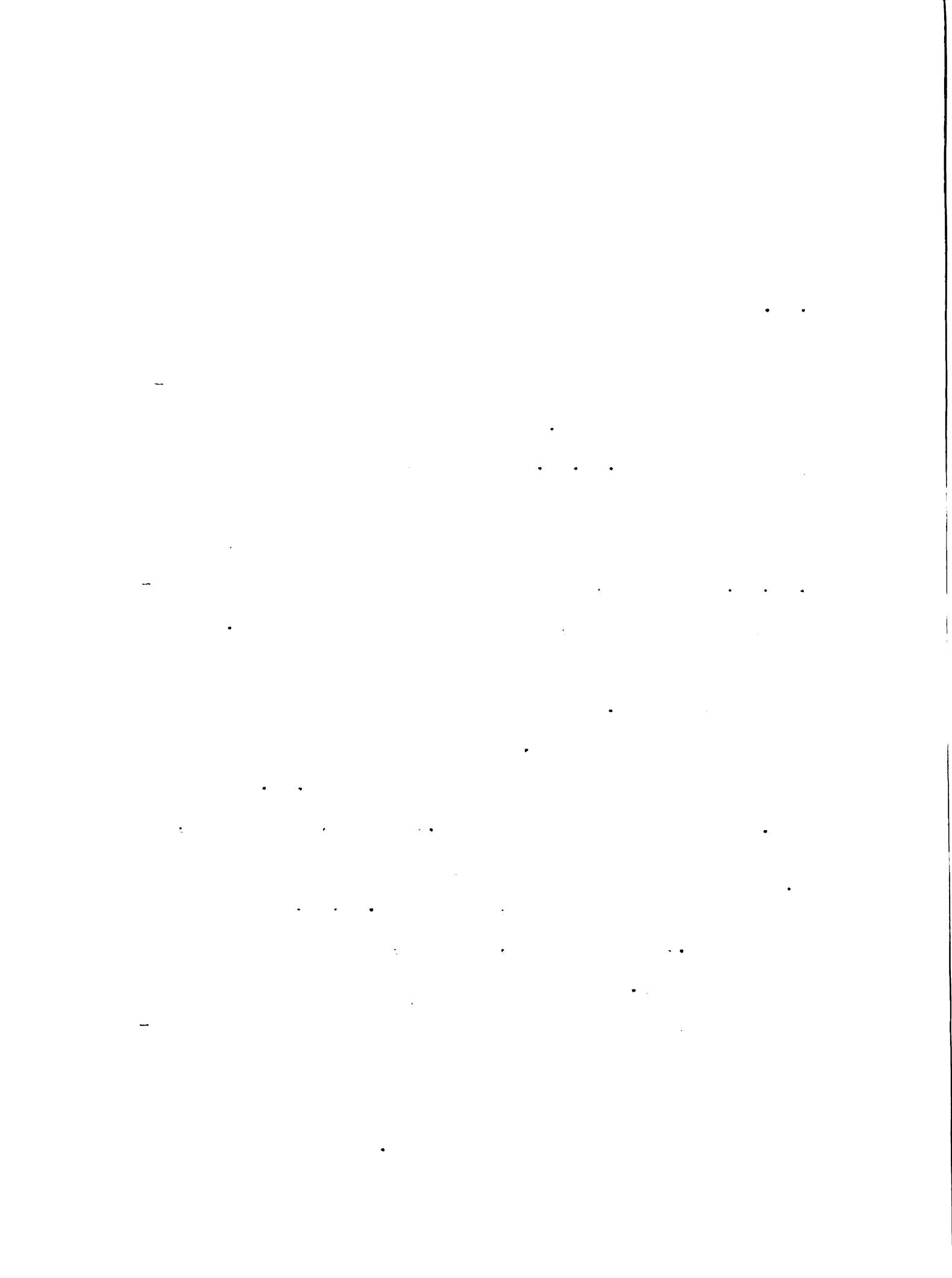
## ACKNOWLEDGEMENT

The author wishes to express her sincere gratitude to Dr. J. Meites, Professor of the Department of Physiology and Pharmacology, for his patient guidance and advice throughout the course of this work and during the preparation of the manuscript. She also wishes to express her appreciation to Dr. B. V. Alfredson, head of the Department of Physiology and Pharmacology, for providing facilities and laboratory space to carry on these experiments, and to Dr. L. F. Wolterink, Professor of the Department of Physiology and Pharmacology, for his valuable criticism.

Many thanks are due Miss Pauline Ho for her laboratory assistance, and Mr. John Monroe for care of the animals used in these experiments.

Grateful acknowledgement is made to Drs. L. Michaud and C. Rosenbloom of Merck and Co., Rahway, New Jersey, for supplying cortisone acetate, crystalline vitamin B<sub>12</sub> and radioactive vitamin B<sub>12</sub>, and to Dr. K. K. Chen of Eli Lilly and Co., Indianapolis, Indiana, for supplying zinc insulin (Iletin).

Finally, the writer is indebted to the Michigan Agricultural Experiment Station and the United States Public Health Service for providing financial support to the project under which this work was carried out.



## INTRODUCTION

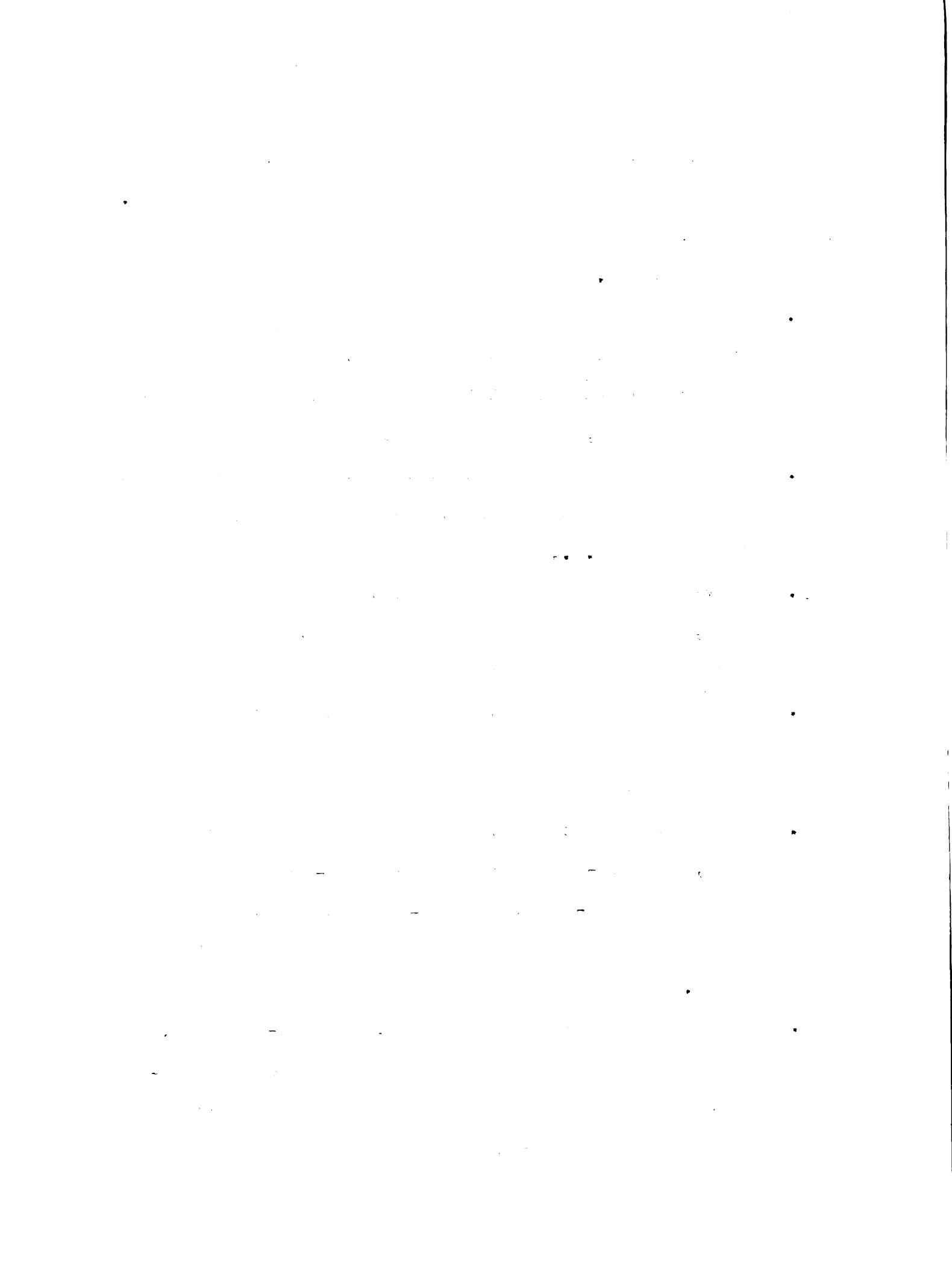
Large doses of cortisone have been shown to produce catabolic effects characterized by reductions in body, hair and thymus growth and by increased gluconeogenesis from protein. There is also considerable evidence that large doses of cortisone stimulate pancreatic islets function (Baker, 1952; Franckson et al. 1953), but at the same time interfere with the action of insulin on carbohydrate utilization (Ingle et al. 1945; Franckson et al. 1953). Vitamin B<sub>12</sub> has recently been demonstrated to favor transformation of carbohydrate into fat (Chow et al. 1951, 1952), a function which is also characteristic of insulin. The foregoing suggests that the action of cortisone, insulin and vitamin B<sub>12</sub> may be interdependent insofar as their effects on carbohydrate and protein metabolism are concerned.

In a series of reports Meites (1951, 1952a, 1952b) observed that large doses of vitamin B<sub>12</sub> partially counteracted the inhibitory effects of large doses of cortisone on body, hair and thymus growth in young rats. These beneficial effects were invariably accompanied by increased food intake and by greater efficiency in converting food into body weight gains, but at the same time cortisone prevented vitamin B<sub>12</sub> from exerting its effects in full. It was therefore of interest to attempt to discover how these interactions



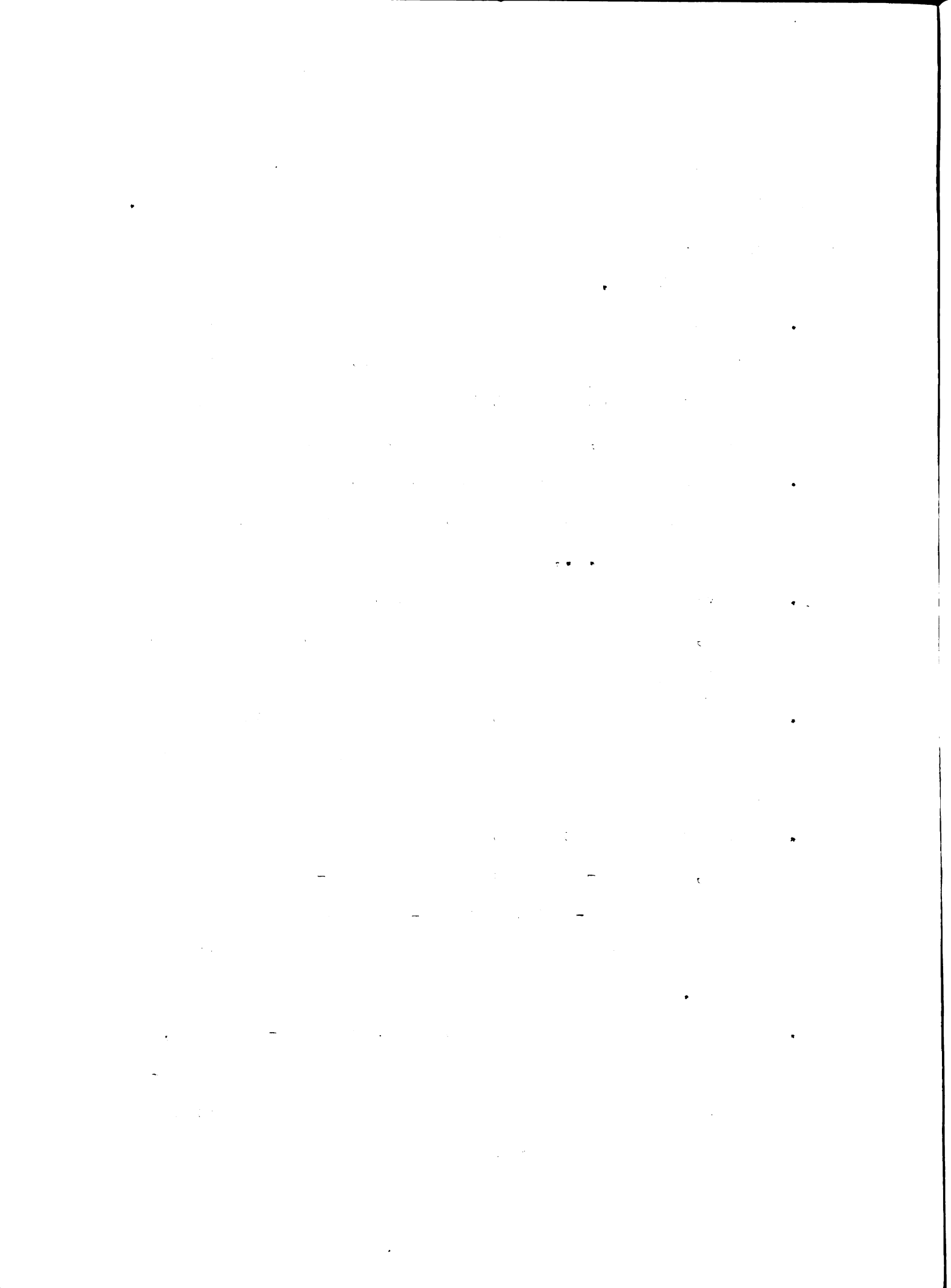
between cortisone and vitamin B<sub>12</sub> were produced, and to determine what the role of insulin might be in this process. Specifically, this thesis will deal principally with the following questions.

1. By what means do large doses of vitamin B<sub>12</sub> partially counteract some of the catabolic actions of cortisone? Does vitamin B<sub>12</sub> prevent increased gluconeogenesis from protein? If so, through what mechanism?
2. How do large doses of cortisone partially interfere with the ability of vitamin B<sub>12</sub> to transform food into body weight gains (i.e., transform carbohydrate into fat)?
3. Does vitamin B<sub>12</sub> require insulin to increase food intake, body growth and glucose utilization or can it function independently of insulin?
4. Does insulin require vitamin B<sub>12</sub> for its action on carbohydrate metabolism or is its action independent of vitamin B<sub>12</sub>?
5. What are the reactions to glucose tolerance tests of normal, alloxan-diabetic and cortisone-treated rats on a vitamin B<sub>12</sub>-deficient or -adequate diet? This should indicate to what extent these rats can utilize glucose.
6. What are the effects of cortisone, alloxan-diabetes, insulin or glucose injections on vitamin B<sub>12</sub> requirements, as measured by urinary excretion of injected radioactive vitamin B<sub>12</sub>?



Of course complete answers to the above questions were not forthcoming in the research reported here, but it is believed that some of the interrelationships between cortisone, insulin and vitamin B<sub>12</sub> have been clarified. Several if not many additional questions have arisen as a result of the findings recorded in this thesis, and only further investigation can be expected to resolve them.





Of course complete answers to the above questions were not forthcoming in the research reported here, but it is believed that some of the interrelationships between cortisone, insulin and vitamin B<sub>12</sub> have been clarified. Several if not many additional questions have arisen as a result of the findings recorded in this thesis, and only further investigation can be expected to resolve them.

## LITERATURE REVIEW

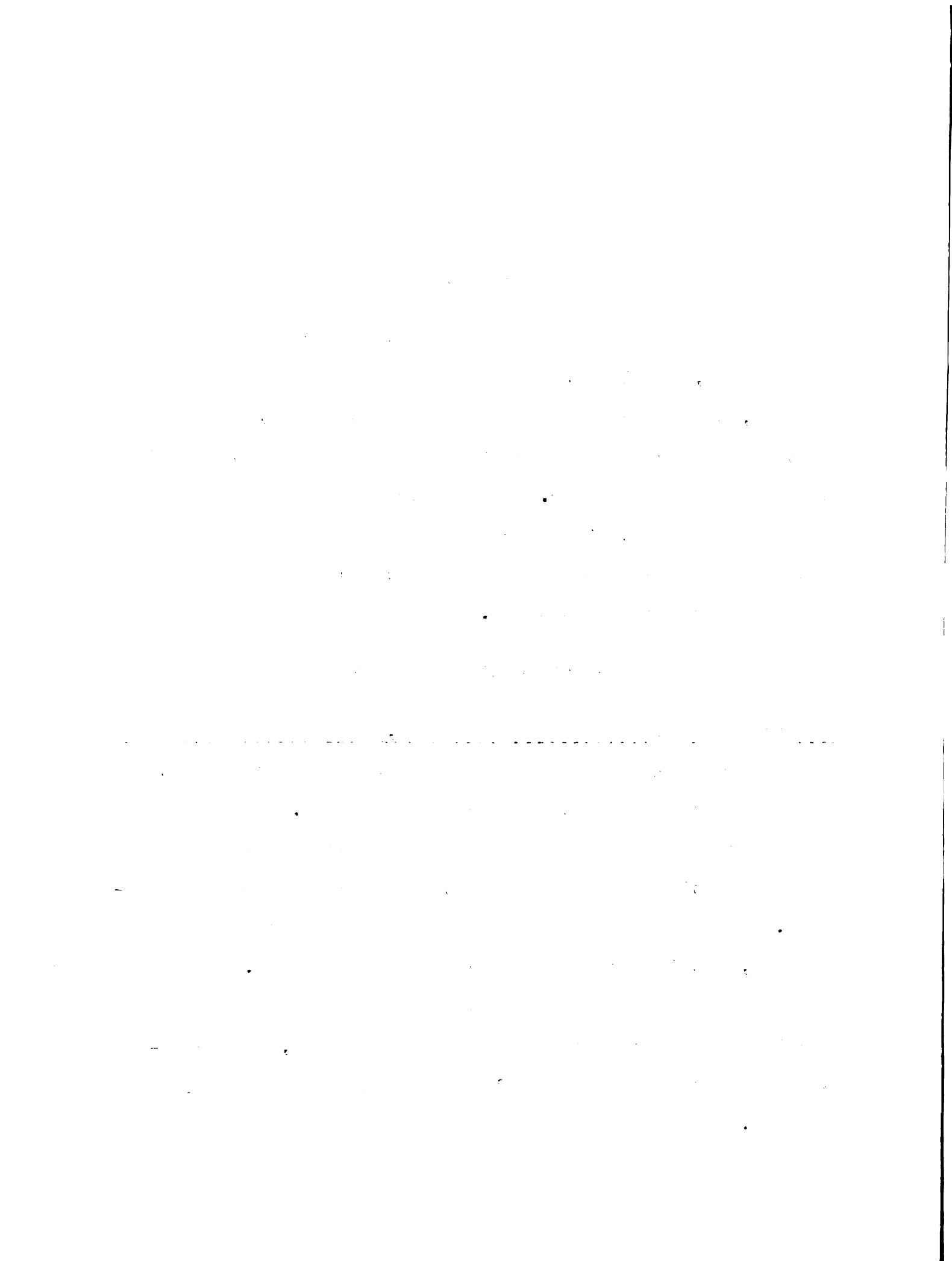
### Introduction

Inasmuch as this thesis deals with interactions between vitamin B<sub>12</sub>, cortisone, insulin and diabetes as related to protein, carbohydrate and vitamin B<sub>12</sub> metabolism, it is pertinent to briefly review some of the salient actions of the former on the latter. The writer found it necessary to select from a vast literature, and for the most part the articles reviewed here were chosen because of their direct bearing on the thesis problem.

### Adrenal Cortical Hormones

#### Effects of cortisone and ACTH on body, hair and thymus growth

The adrenal cortical hormones play an important part in the maintenance of normal growth processes. This function appears to depend primarily upon the effects exerted by the adrenal cortical hormones on protein and carbohydrate metabolism. Protein synthesis is retarded in adrenalectomized animals, but is not altered further during stress. Ingle (1949) found that during severe stress induced by bone fracture or burns in the adrenalectomized rats, the breakdown of protein was not accelerated as it was in normal animals. Injection of high doses of ACTH or cortisone



causes impairment of growth because of inhibition of new protein formation and protein catabolism. The growth-inhibiting potency of ACTH or cortisone parallels the magnitude of the negative nitrogen balance (Ingle, 1946).

Administration of ACTH (Baker et al. 1948) and cortisone (Winter et al. 1950) to rats suppressed growth of hair. Ingle (1949) stated that the prolonged local application of adrenal cortical extract or of cortisone to the skin of rats reduced the cellularity of the dermis. Dougherty and White (1945) found that treatment with ACTH or cortisone induced involution of the thymus, lymph-nodes and spleen. They stated that lymphocytes underwent lysis within a few hours after treatment. Baker et al. (1951) also found that new formation of lymphocytes was suppressed as indicated by a reduction in mitosis and immature cells, and destruction of reticular tissue cells from which lymphocytes originated.

#### Effects of cortisone and ACTH on carbohydrate and protein metabolism

The possible relationship between adrenal cortical function and carbohydrate metabolism was first appreciated by Britton (1932). In adrenal cortical insufficiency the carbohydrate content of the blood and tissues was decreased below normal. In contrast, administration of cortisone or ACTH has been shown to increase liver glycogen, and produce hyperglycemia and glucosuria. Long, Katzin and Fry (1940) found that administration of adrenal cortical extract or

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

2. The second part covers the process of reconciling accounts. It explains how to compare the internal records with the bank statements to identify any discrepancies. Regular reconciliation helps in catching errors early and prevents them from escalating.

3. The third section addresses the issue of budgeting. It provides guidelines on how to set a realistic budget based on historical data and current market conditions. A well-defined budget is essential for controlling costs and achieving financial goals.

4. The fourth part discusses the role of technology in financial management. It highlights the benefits of using accounting software to automate routine tasks, reduce the risk of human error, and provide real-time insights into the company's financial health.

5. The fifth and final section focuses on the importance of regular financial reporting. It outlines the key metrics that should be tracked and reported to management and stakeholders. Consistent reporting is crucial for informed decision-making and strategic planning.

---

6. In conclusion, effective financial management is a continuous process that requires attention to detail and a commitment to accuracy. By following the principles outlined in this document, organizations can ensure the integrity of their financial data and optimize their overall performance.

7. It is recommended that all financial staff undergo regular training to stay updated on the latest accounting practices and technologies. This investment in human capital is essential for maintaining a competitive edge in today's dynamic market environment.

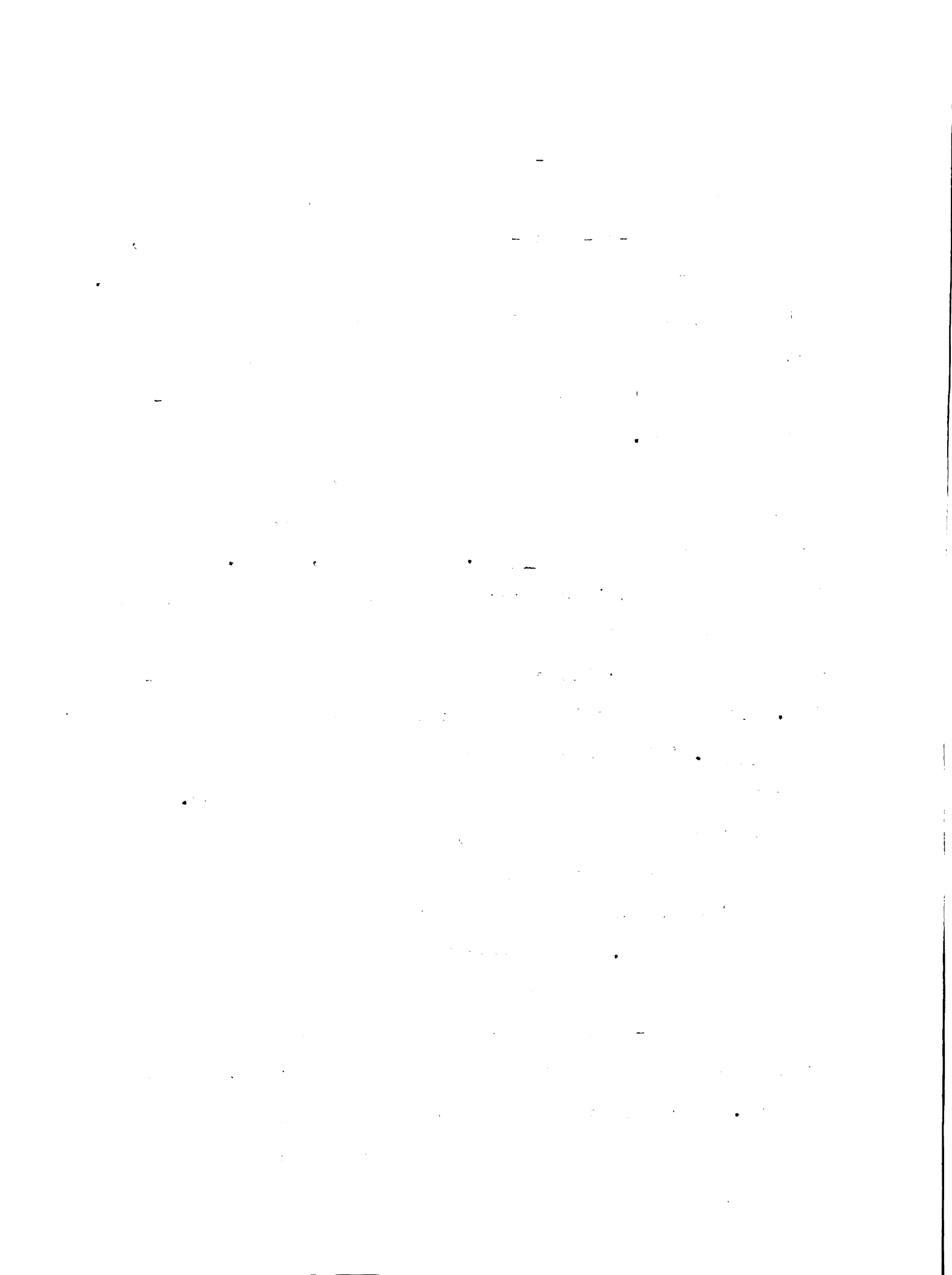
8. The document also serves as a reminder of the legal and ethical responsibilities associated with financial reporting. Adhering to these standards is not only a legal requirement but also a cornerstone of corporate governance and trust.

9. Finally, it is important to foster a culture of financial responsibility throughout the organization. Encouraging employees to be mindful of their spending and reporting practices can lead to significant cost savings and improved financial outcomes.

crystalline carbohydrate-active adrenal steroids to fasted adrenalectomized or to normal or hypophysectomized animals resulted in a ten-to-forty-fold increase in liver glycogen, and increases in blood glucose and urinary nitrogen excretion. Ingle (1940) noted a diabetogenic effect of cortisone in partially depancreatized and normal rats as indicated by hyperglycemia, glucosuria and increased excretion of non-protein nitrogen.

Large doses of either ACTH or of cortisone have been observed to produce a negative nitrogen balance in laboratory animals and in man (Long et al. 1940; Ingle, 1940). Engel (1951) stated that it was probable that the adrenal cortical hormones acted predominately at the level of whole protein rather than at some intermediary stage of nitrogen metabolism. Support for this statement comes from the work of Ingle et al. (1950) who found that cortisone accelerated the rise of amino acids in the blood of liverless rats.

The classical work of Long, Katzin and Fry (1940) formed the basis for the present knowledge of the effects of adrenal cortical hormones and ACTH upon carbohydrate and protein metabolism. The observation that the rise in glucose in the blood and tissue was paralleled by a rise in the excretion of non-protein nitrogen led them to believe that the hormones possibly stimulated gluconeogenesis from tissue proteins. Adrenalectomized animals showed an inadequate blood glucose level when exposed to circumstances demanding





an increased rate of protein metabolism. Ingle (1945) induced severe glucosuria in normal rats by administering cortisone, but believed that the extent of the glucosuria was too great to be completely accounted for by gluconeogenesis from protein. Albright (1943) stated that cortisone inhibited the synthesis of protein rather than accelerated protein catabolism. The balance between the rate of breakdown and resynthesis of tissues could be shifted in the direction of tissue depletion by either stimulation of catabolism or inhibition of anabolism. Hoberman (1950) and Clark (1953) reported evidence for both an acceleration in protein catabolism and an inhibition of anabolism in experiments involving the use of  $N^{15}$ -labeled glycine in rats given either cortisone or ACTH.

Engel (1949) reviewed the evidence that carbohydrate and other foodstuffs could decrease the catabolic effect of the adrenal cortical hormones and suggested that the hyperphagia which frequently occurred during treatment with ACTH or cortisone represented a homeostatic response by the body which tended to sustain nitrogen balance. Long, Katzin and Fry (1940) and Engel (1949) noted that administration of carbohydrate to cortisone treated rats prevented the protein-catabolic effect of the latter. This suggests that the adrenal steroids may also act directly on carbohydrate. As will be seen later, these observations have a direct bearing on the results reported here with vitamin  $B_{12}$  in cortisone-treated rats.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters. This section also touches upon the legal implications of failing to maintain such records, which can lead to severe consequences for individuals and organizations alike.

2. The second part of the document delves into the specific requirements for record-keeping, including the types of documents that must be retained and the duration for which they should be kept. It provides a detailed overview of the various categories of records, such as financial statements, contracts, and correspondence, and outlines the best practices for organizing and storing these documents to ensure they are easily accessible when needed.

3. The third part of the document addresses the challenges associated with record-keeping, particularly in the context of digital information. It discusses the risks of data loss, corruption, and unauthorized access, and offers strategies to mitigate these risks. This includes the use of secure storage solutions, regular backups, and access controls to protect sensitive information.

4. The fourth part of the document focuses on the role of record-keeping in legal proceedings. It explains how well-maintained records can serve as crucial evidence in court cases, helping to establish facts and support legal arguments. It also discusses the importance of preserving records in their original form or as certified copies to ensure their admissibility in court.

5. The fifth part of the document provides a summary of the key points discussed and offers final thoughts on the importance of record-keeping. It reiterates that maintaining accurate records is not just a legal obligation but also a best practice for any organization or individual seeking to operate with integrity and transparency. The document concludes by encouraging readers to take proactive steps to ensure their records are up-to-date and secure.

Relation of cortisone and ACTH to function of the pancreas

Since the level of blood sugar appears to control the production of insulin by the beta cells of the islets of Langerhans, Jensen (1948) stated that any agent which induced hyperglycemia could be expected to stimulate this gland indirectly. Baker et al. (1952) found that ACTH caused hypertrophy, degranulation and an increase in number of beta cells in the islets of Langerhans in rats. Kobernick and More (1950) and Franckson et al. (1953) found hydropic degeneration of the islets of rabbit and rat after long-term treatment with cortisone.

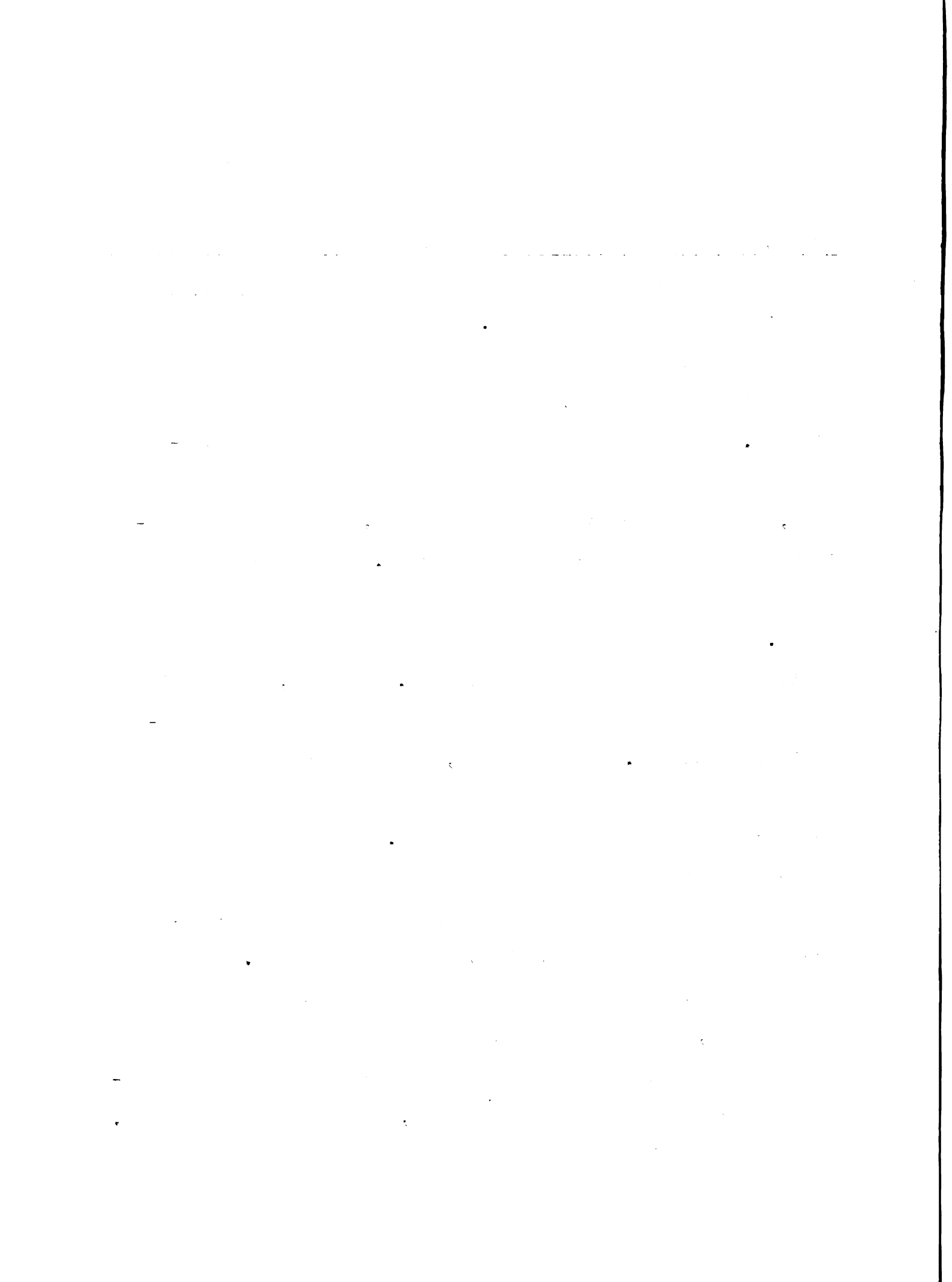
Ingle et al. (1945) reported that normal rats made diabetic by either cortisone or hydrocortisone were highly resistant to insulin. Adrenal steroid diabetes with insulin resistance was described by Sprague (1950) in a patient with Cushing's syndrome who excreted large amounts of hydrocortisone in the urine. Franckson et al. (1953) found that cortisone administration was followed by a transitory diabetes in rats, characterized by hyperglycemia, lessened glucose tolerance and marked resistance to insulin. They concluded that steroid diabetes was due to reduced glucose utilization because of inhibition of insulin activity. In confirmation of these results Boutwell and Chiang (1954) reported that large doses of cortisone depressed oxidation of glucose in the mouse.

## Diabetes and Insulin

### Effects of insulin on carbohydrate, protein and fat metabolism

The primary manifestation of insulin action in vivo is a lowering of blood sugar level. This may be elicited by decreasing the production of blood sugar by the liver or by increasing the utilization of glucose in the organs and tissues. The energy provided by the reactions of intermediary metabolism is used by the cell for the performance of work, including growth and reproduction, as well as mechanical work such as muscular contraction. The overall process involves the oxidation of foodstuffs to carbon dioxide and water. The energy so generated is not released all at once as it is when sugar is burned in air. Instead, the original assimilated foodstuff molecules undergo a series of intermediate reactions. In each step, energy is absorbed or liberated by the synthesis or cleavage of the chemical bonds present in the intermediate compounds. Insulin is the major hormone in the body that is able to accelerate the removal of glucose from the blood, as well as its transformation and ultimate utilization by the tissues. Since skeletal muscles are the largest organs concerned with glucose utilization, it is the effect of insulin on this tissue that has been most studied although its effects on glucose metabolism are concerned with other organs, particularly the liver.

Long (1954) stated that insulin either directly or



indirectly accelerates the rate of glucose utilization by three major metabolic pathways: (1) polymerization of glucose to glycogen both in muscles and liver; (2) conversion to fatty acids both in liver and in adipose tissues; and (3) an ultimate increase in the proportion of glucose or glycogen that is oxidized to carbon dioxide and water.

Stadie, Haugaard and Marsh (1952) studied the isolated rat diaphragm and found that the effect of insulin increased with increasing glucose concentration. Bouckaert and de Duve (1947) measured quantitatively the amount of glucose which disappeared in the liver and in the peripheral tissues under the action of insulin. By comparing normal and hepatectomized animals with respect to the amount of glucose needed to maintain a constant level of blood sugar, they found that liver accounted for a large fraction of total glucose utilization. They concluded that insulin promoted the net uptake of glucose by the liver, since hepatectomy greatly diminished the amount of glucose necessary to maintain the blood sugar level after a large dose of insulin. Bouckaert et al. (1947) and Wick et al. (1951) worked on intact and eviscerated animals and concluded that the primary physiological effect of insulin in lowering blood sugar was its increase in utilization of glucose in the organs and tissues of the body, and in decreasing the net production of glucose by the liver.

In the absence of insulin the diabetic organism excretes

abnormally large amounts of nitrogen in the urine (Luck et al. 1933; Duncan et al. 1942; Macleod, 1926). This indicates that insulin must act to inhibit protein catabolism at some point. Bach and Holmes (1937), using liver slices in vitro, showed that insulin inhibited the deamination of amino acids. This was accompanied by a decreased rate of appearance of carbohydrate, leading to the conclusion that insulin inhibited gluconeogenesis from amino acids and therefore from protein. This nitrogenous sparing effect of insulin was further demonstrated by Gaebler and co-workers (1945) who found that whereas extracts of the anterior pituitary administered to normal animals resulted in nitrogen retention, the same treatment in diabetic animals caused an increased nitrogen excretion. Lotspeich (1949) suggested that insulin promoted protein synthesis in vivo. This view was based on results which indicated that insulin accelerated the disappearance of amino acids from the blood stream in about the same proportion as these amino acids occurred in muscle protein. More recently Best (1952) showed that it was possible to induce the hypophysectomized rat to grow by treatment with insulin when food intake was not controlled. He concluded that insulin enhanced the appetite and accelerated protein anabolism.

There are many indications that insulin influences the metabolism of fat. Stetton and Boxer (1944) demonstrated that one of the main defects in diabetes was an inability to

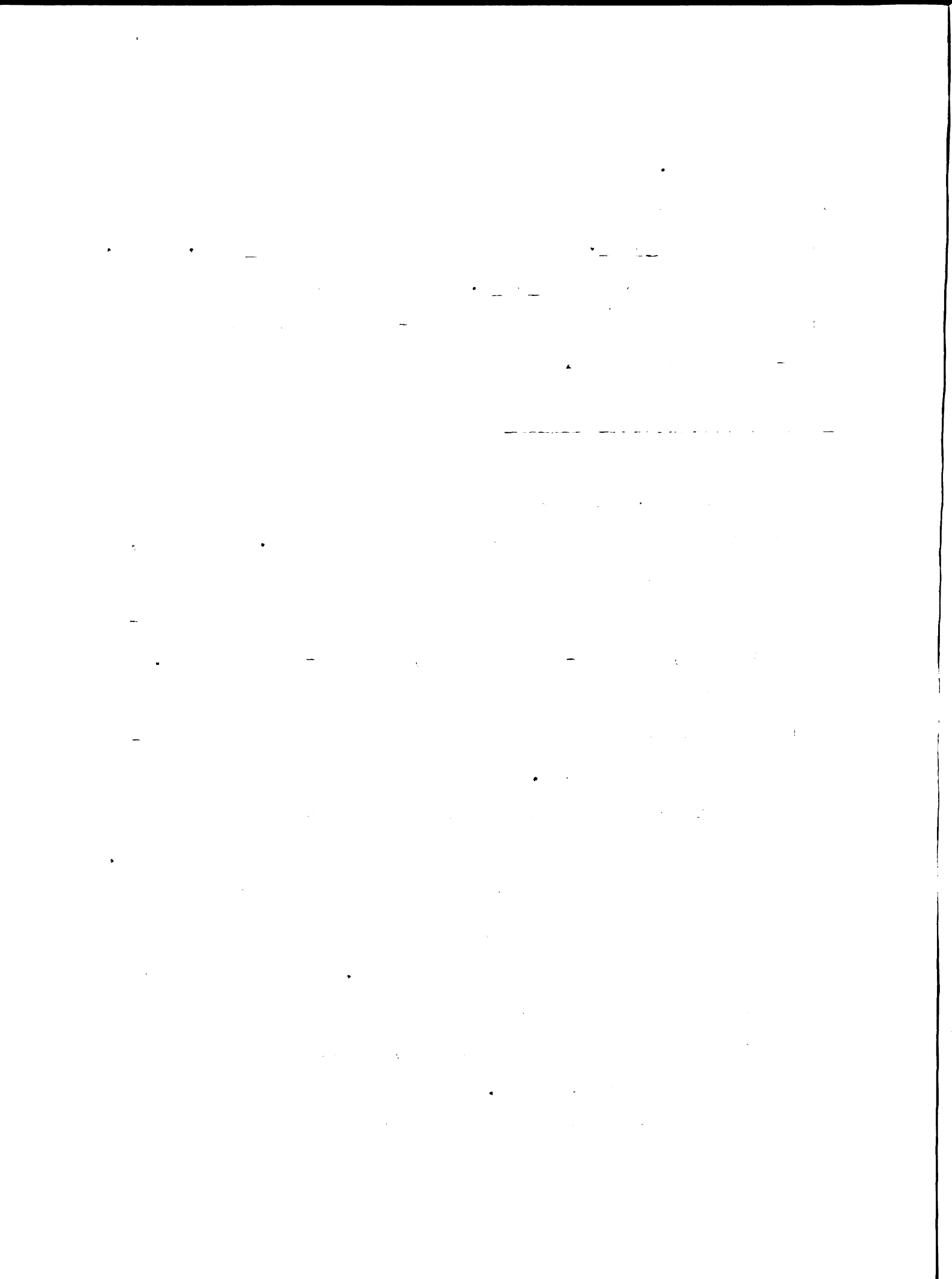
synthesize fat. Liver slices from diabetic rats were found to have a greatly diminished ability to synthesize fat from acetate (Brady et al. 1951) or glucose (Chernick et al. 1950). On the other hand, Brady et al. (1951) found that insulin accelerated the incorporation of C<sup>14</sup>-labeled acetate into long-chain fatty acids.

### Control of insulin secretion

Since insulin secretion is stimulated by an increase in blood glucose, any factor which serves to increase blood sugar will increase the function of the pancreas. Anderson, Lindner and Sutton (1947) studied the insulin content of perfusate coming from the isolated pancreas, using the hypophysectomized, adrenal-demedullated, alloxan-diabetic rat. They reported an increase in the output of insulin by the isolated pancreas when the glucose concentration of the perfusing fluid was elevated. Soskin and Allweiss (1934) found that it required a constant injection of insulin to maintain a normal blood sugar level in the depancreatized dog.

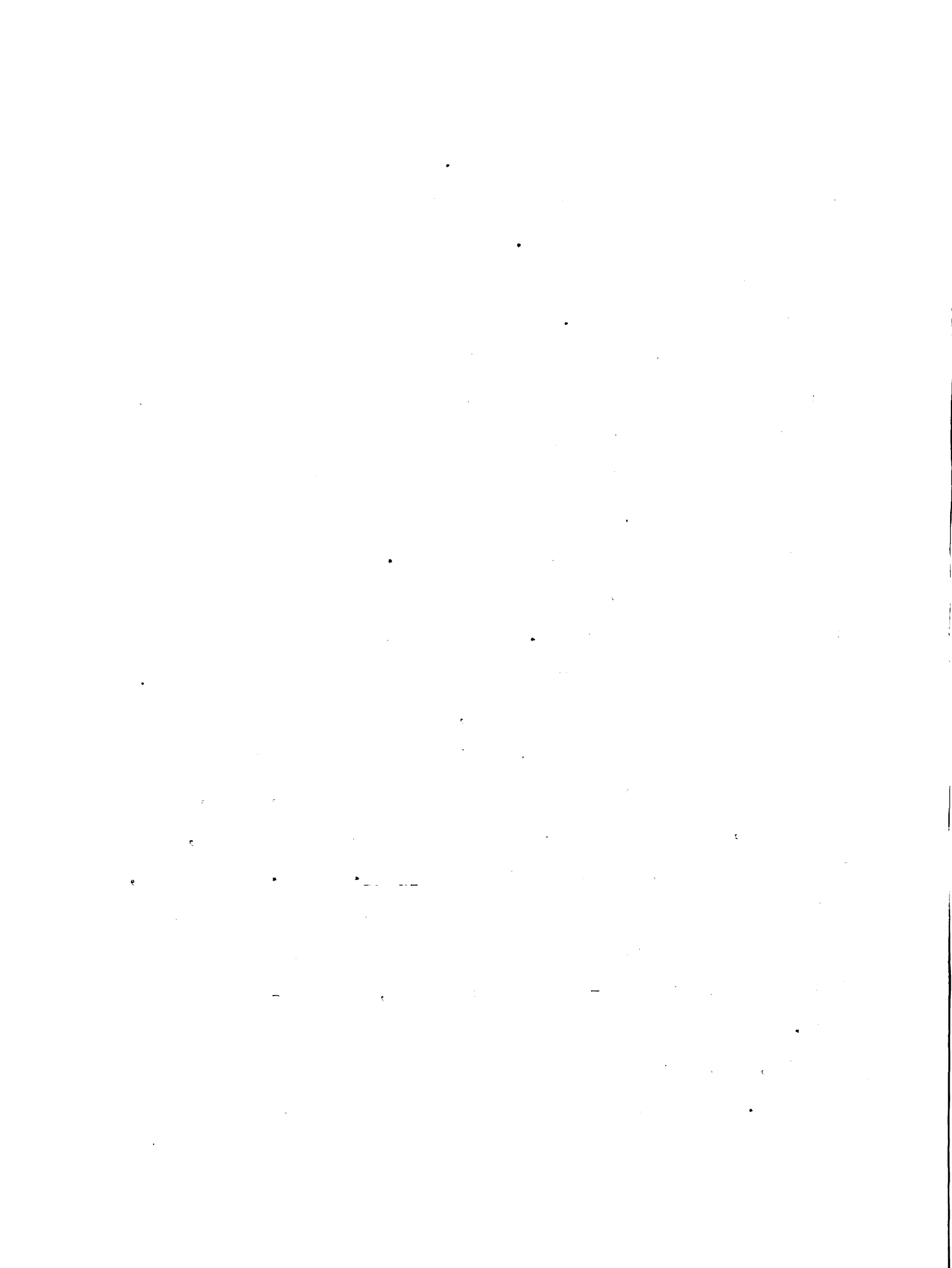
Two hormones which are concerned indirectly with the secretion of insulin are growth hormone from the anterior hypophysis and glucagon from the pancreas. The major effect of growth hormone appears to be a suppression of carbohydrate utilization by the peripheral tissues, particularly by skeletal muscles (Long, 1954). Anderson and Long (1947) also demonstrated that growth hormone inhibited insulin secretion





by the isolated perfused pancreas. Krahl and Park (1948) reported that growth hormone injections depressed the glucose uptake of the rat diaphragm. It was concluded that growth hormone inhibited the utilization of glucose and diminished the response to insulin.

In the year following the isolation of an hypoglycemic factor from the pancreas by Banting, Best and Collip (1922), Kimball and Murlin (1923) reported a transient hyperglycemia following the administration of crude extract of pancreas containing insulin, and named the hyperglycemic factor or factors which they detected "glucagon". Sinn and Behrens (1953) reported that glucagon is a protein and can be crystallized from pancreas. Under continuous intravenous infusion of glucagon accompanied by insulin in amounts which alone would produce hypoglycemia, glucagon was found to be capable of preventing hypoglycemia and even of maintaining an hyperglycemia for at least six hours (de Duve, Hers, Bouckaert, 1946; Weisberg, Caren, Huddleston and Levine, 1949; Tyberghein, 1952, 1953; Myers et al. 1953). Bornstein, Reid and Goring (1951) administered growth hormone to rats and cats and injected portal blood from these treated animals into adrenalectomized-hypophysectomized, alloxan-diabetic rats. This procedure elicited hyperglycemia in the test animals, but not when blood from a peripheral vein was injected. Support of their observations was provided by Foa



and co-workers (1953) who reported that following injection of purified growth hormone in donor dogs, an hyperglycemic factor appeared in blood from the pancreas but not from peripheral blood. It was concluded that growth hormone administration caused the liberation from the pancreas of a hyperglycemic factor, presumably "glucagon", which was rapidly destroyed in normal blood.

#### Relation of insulin and diabetes to B-vitamins

The problem of maintaining proper nutrition in controlled diabetes appears to be a quantitative relation between the amount of insulin and the amount of carbohydrate in the diet which can be utilized. With decreased utilization of carbohydrate in insulin-deficient individuals, there apparently is a decreased need for the accessory factors associated with carbohydrate metabolism. Thiamin, niacin, and perhaps pantothenic acid act as co-enzymes in carbohydrate oxidation systems. According to Samuels (1948), the need for these vitamins is reduced in the diabetic just as it is in the normal animal on a high fat, low carbohydrate diet. On administration of insulin the intake of B-vitamins becomes high, since the tissue concentrations have to be restored as well as provide for the increased utilization of carbohydrate.

Not only is the need for B-vitamins dependent upon the available insulin, but the effectiveness of insulin appears to be influenced by any deficiency of these factors. Martin

(1937) found that depancreatized dogs on a vitamin B-deficient diet became resistant to insulin. Elsom, Lukens, Montgomery and Jones (1940) reported a progressive decrease in the response to insulin as a deficiency of the B-complex was produced experimentally in a woman. On feeding riboflavin and thiamin, this subject became abnormally sensitive to insulin. Biskind (1945) reported that vitamin therapy was effective in decreasing the hormone requirement in insulin-resistant diabetes. Best et al. (1939) found that in thiamin deficiency reduction of insulin production occurred. Apparently this was due to the inanition rather than to thiamin lack per se, since animals limited in food intake but receiving ample thiamin showed a similar drop in insulin content. Since there is good evidence that vitamin B<sub>12</sub> is necessary for normal carbohydrate metabolism (Chow et al. 1952, 1953, 1954), there is a possibility that insulin may increase the need for this vitamin. Evidence to support this view will be presented in the experimental data.

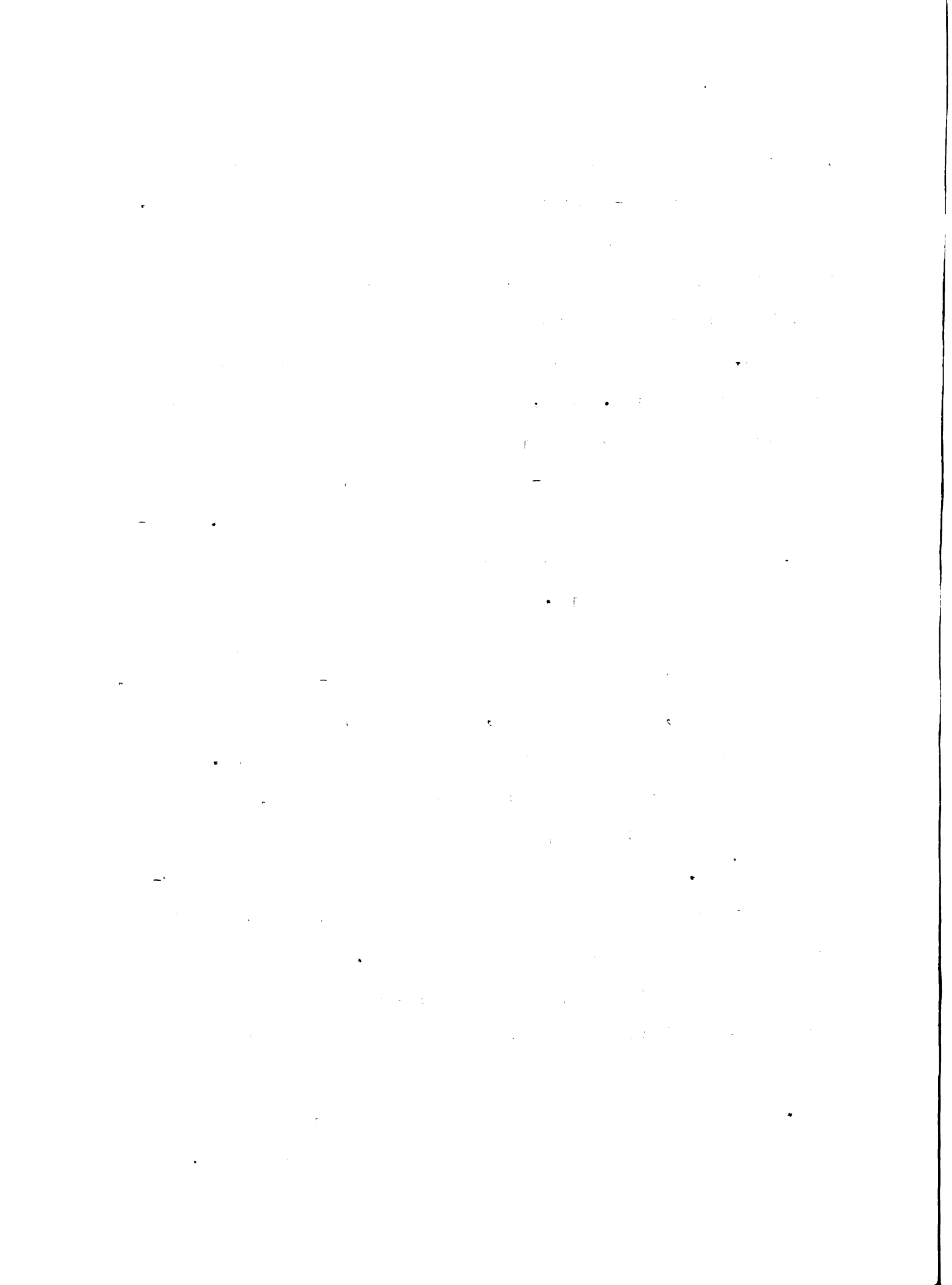
### Vitamin B<sub>12</sub>

#### Effects on protein metabolism

Cary and Hartman (1943-1947) showed that an "animal protein factor" was present in natural materials such as whole milk, cheese and liver extract but absent in yeast and vegetable foods. They also noted that extraction with hot alcohol removed this factor from commercial casein and

that the deficiency could be made more acute in rats by adding hot alcohol-extracted casein to a soybean meal diet. They claimed that an "animal protein factor" was needed for the metabolism of protein at some stage, since a deficiency of this factor was accentuated by raising protein levels in the diet. They found it possible to concentrate this factor from liver extracts. Ott, Rickes and Wood (1948) reported that crystalline vitamin B<sub>12</sub> had "animal protein factor" activity in chicks on all-vegetable diets, and subsequently it was believed that these two factors were the same. However, there is some doubt that all "animal protein factors" contain only vitamin B<sub>12</sub>.

Hsu and Combs (1952) claimed that a vitamin B<sub>12</sub> deficiency in chicks increased the blood levels of non-protein nitrogen, amino nitrogen, urea nitrogen, creatinine, and glucose as compared to chicks receiving crystalline vitamin B<sub>12</sub>. The level of uric acid was not consistently affected. It was suggested that vitamin B<sub>12</sub> is involved in nitrogen metabolism in the chick. Cheng and Thomas (1952) attempted to determine whether vitamin B<sub>12</sub> played a part in utilization of protein for the growth of animal tissues. Under rather rigid conditions of vitamin B<sub>12</sub> depletion, it was demonstrated that vitamin B<sub>12</sub> injections increased the utilization of protein as judged by its capacity to increase nitrogen retention in rats. The evidence indicated that vitamin B<sub>12</sub> aided in the conversion of the amino acid homocystine to methionine. In

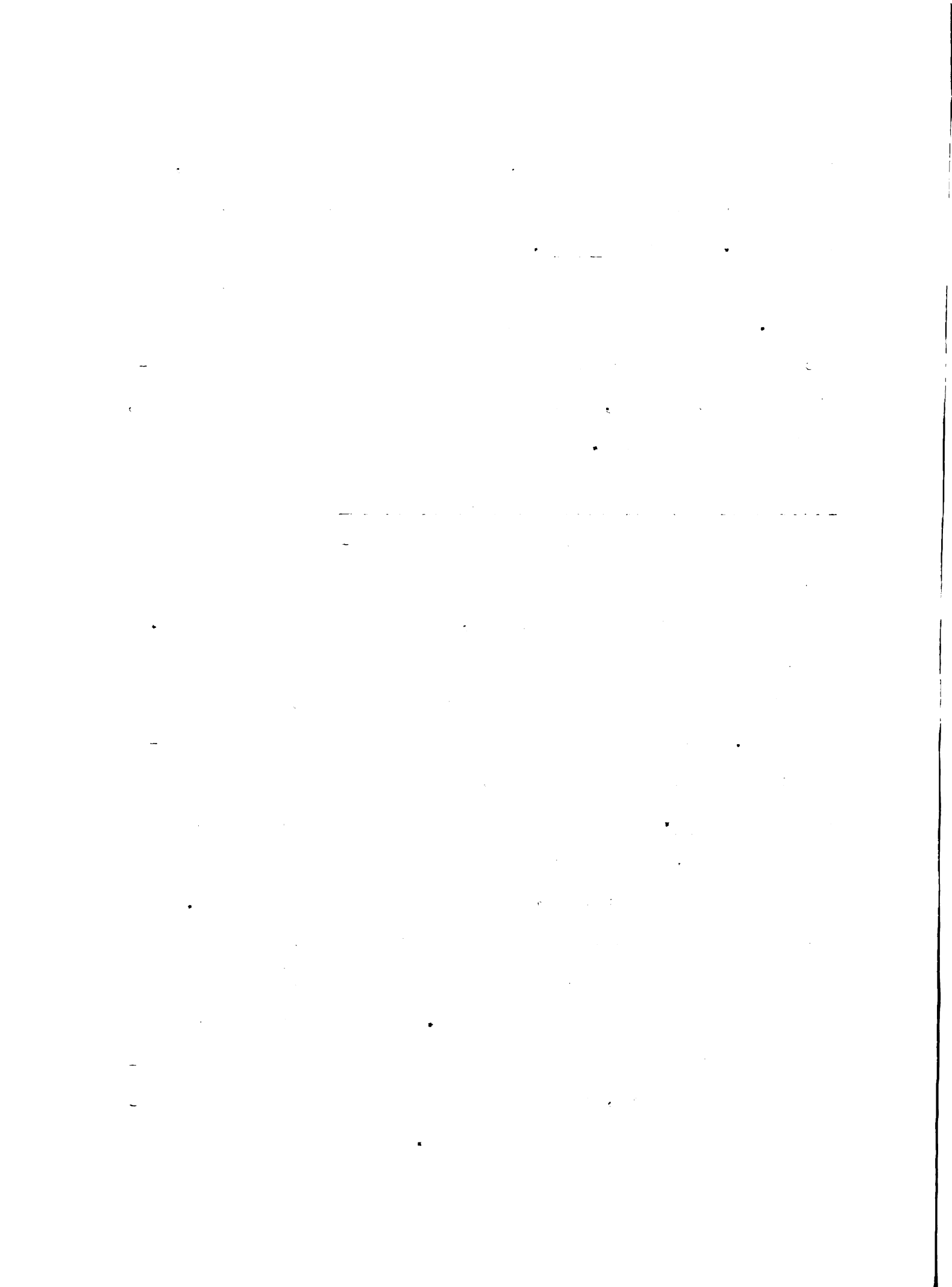


the case of soybean protein, which is low in methionine, vitamin B<sub>12</sub> helped the animals more completely to utilize this food. Charkey et al. (1953) investigated the possibility that vitamin B<sub>12</sub> may enhance utilization of amino acids in chicks. They found that both vitamin B<sub>12</sub> and "animal protein factor" promoted growth and increased blood levels of arginine and methionine, but had no effect on blood tryptophane, lysine and histidine.

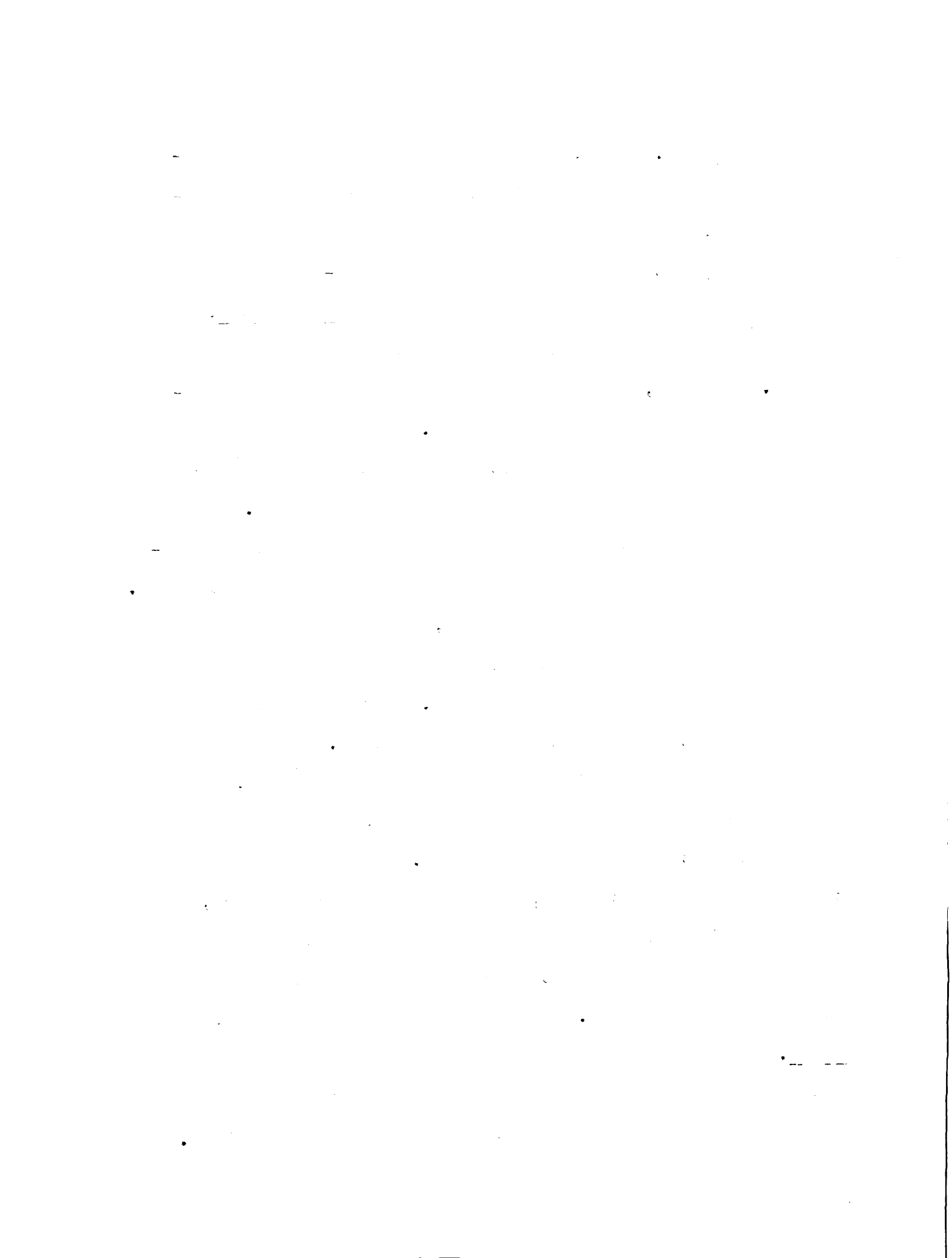
#### Effects of carbohydrate and fat metabolism

Animal responses to several of the B-vitamins can be altered by changing the dietary compositions with regard to the three major foodstuffs: fat, carbohydrate and protein. Information gained in this type of study has been of prime importance in elucidating the mechanism of action of these vitamins. It was therefore considered worthwhile by Bosshardt (1950) to apply this method of nutritional investigation to vitamin B<sub>12</sub>. Variations in dietary composition with regard to fat, carbohydrate and protein were shown to have an influence on vitamin B<sub>12</sub> needs in the growing mouse. A decrease in the fat level of the diet with a corresponding increase in carbohydrate intensified the growth retardation due to a deficiency of vitamin B<sub>12</sub>. This growth retardation was partially corrected by the feeding of fat or administration of vitamin B<sub>12</sub>, and was completely overcome by administration of both fat and vitamin B<sub>12</sub>.





Chow et al. (1951, 1952) reported that when rats receiving supplementary vitamin B<sub>12</sub> by injection were pair-fed to controls, no growth stimulation followed administration of vitamin B<sub>12</sub>; but if the controls were force-fed to match the intakes of the supplemented animals eating ad libitum, the former animals gained much more weight during the experimental period. However, under neither condition was any difference in nitrogen balance detectable. They concluded that vitamin B<sub>12</sub> was without effect on the retention of nitrogen over a broad range of nitrogen and caloric intakes. By analyzing carcass composition they showed that vitamin B<sub>12</sub>-deficient weanling rats had a high water and low fat content. Under the influence of vitamin B<sub>12</sub>, these values returned to normal levels quite characteristic of those recorded for healthy animals on good stock diets. But no effect was seen on the proportion of protein in the carcass. They claimed that vitamin B<sub>12</sub> was, in some as yet unknown manner, involved in transformation of carbohydrate to fat, and seemed to play no direct part in protein metabolism. They also concluded that the role of vitamin B<sub>12</sub> appeared to be regulatory, since animals receiving abundant quantities did not become obese but tended to revert in carcass composition to generally accepted normal values. In confirmation of the above, Arnrich et al. (1952) reported that when vitamin B<sub>12</sub> or aureomycin or both were added to a purified diet and fed to dogs, nitrogen metabolism was unchanged but the dogs gained more weight.



These dogs had greater carcass fat and more fat-rich adipose tissue. They concluded that the increased weight gains were due to increased fat deposition.

Ling and Chow (1954) studied the effects of vitamin B<sub>12</sub> on carbohydrate and fat metabolism by glucose tolerance tests and by estimation of the phospholipid content of blood and tissues. It was found that a vitamin B<sub>12</sub> deficiency prevented normal carbohydrate utilization, as indicated by an abnormally high blood glucose level following intravenous injections of glucose. The blood glucose levels returned to normal at a much slower rate than in vitamin-adequate animals. They concluded that vitamin B<sub>12</sub>-deficient rats lost part of their ability to transform carbohydrate to fat. Their data showed further that abnormally small amounts of phospholipids were found in tissues of vitamin B<sub>12</sub>-deficient rats and in blood of patients with pernicious anemia in relapse. Administration of vitamin B<sub>12</sub> to the above resulted in marked increases in the phospholipid content of the blood and tissues.

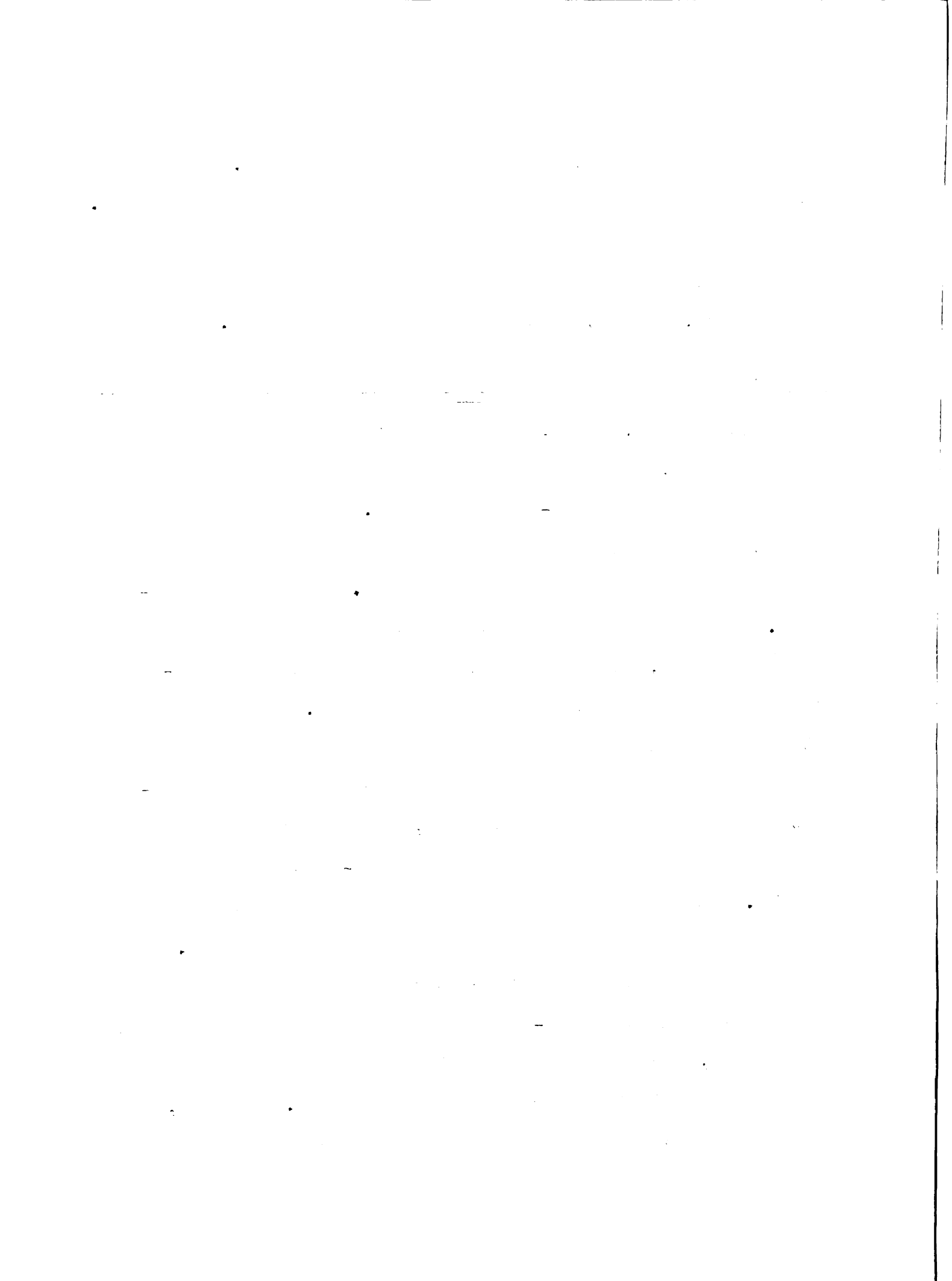
Vitamin B<sub>12</sub>-deficient rats also showed a marked diminution in levels of soluble sulfhydryl compounds in blood, which rose with the administration of this vitamin (Ling and Chow, 1954). It was suggested that this was due to the change in concentration of glutathione. This was corroborated by Register (1954) who also found a marked decrease in the levels of liver and blood sulfhydryl groups when rats

were fed a soybean ration deficient in vitamin B<sub>12</sub>. It was agreed that this was due primarily to a glutathione deficiency. Administration of glutathione or vitamin B<sub>12</sub> lowered the blood glucose levels of rats with hyperglycemia induced by a high carbohydrate, low fat diet or by glucose injections.

Interactions between vitamin B<sub>12</sub> and adrenal cortical hormones

Meites (1951, 1952a, 1952b) reported that cortisone depressed body, hair and thymus growth in growing rats fed a soybean meal or a semi-synthetic diet. These effects were completely or partially prevented by incorporating 200 mcg of vitamin B<sub>12</sub> per kilogram of diet or 0.005 percent aureomycin. It was also found that vitamin B<sub>12</sub> was more effective than aureomycin, and that the combination of the two substances was more effective than either alone. The favorable action of the vitamin and antibiotic were accompanied by an increase in food consumption and greater efficiency in converting food into body weight gains, although the latter effect was reduced from that found in non-cortisone treated animals. It was concluded that large doses of cortisone increased requirements for vitamin B<sub>12</sub> in the young rat.

Rupp and Paschkis (1951) reported that when vitamin B<sub>12</sub> was administered to force-fed hyperthyroid rats on a constant food intake, the weight loss was identical with that of hyperthyroid animals not receiving vitamin B<sub>12</sub>. However, vitamin B<sub>12</sub> decreased the loss of nitrogen resulting from

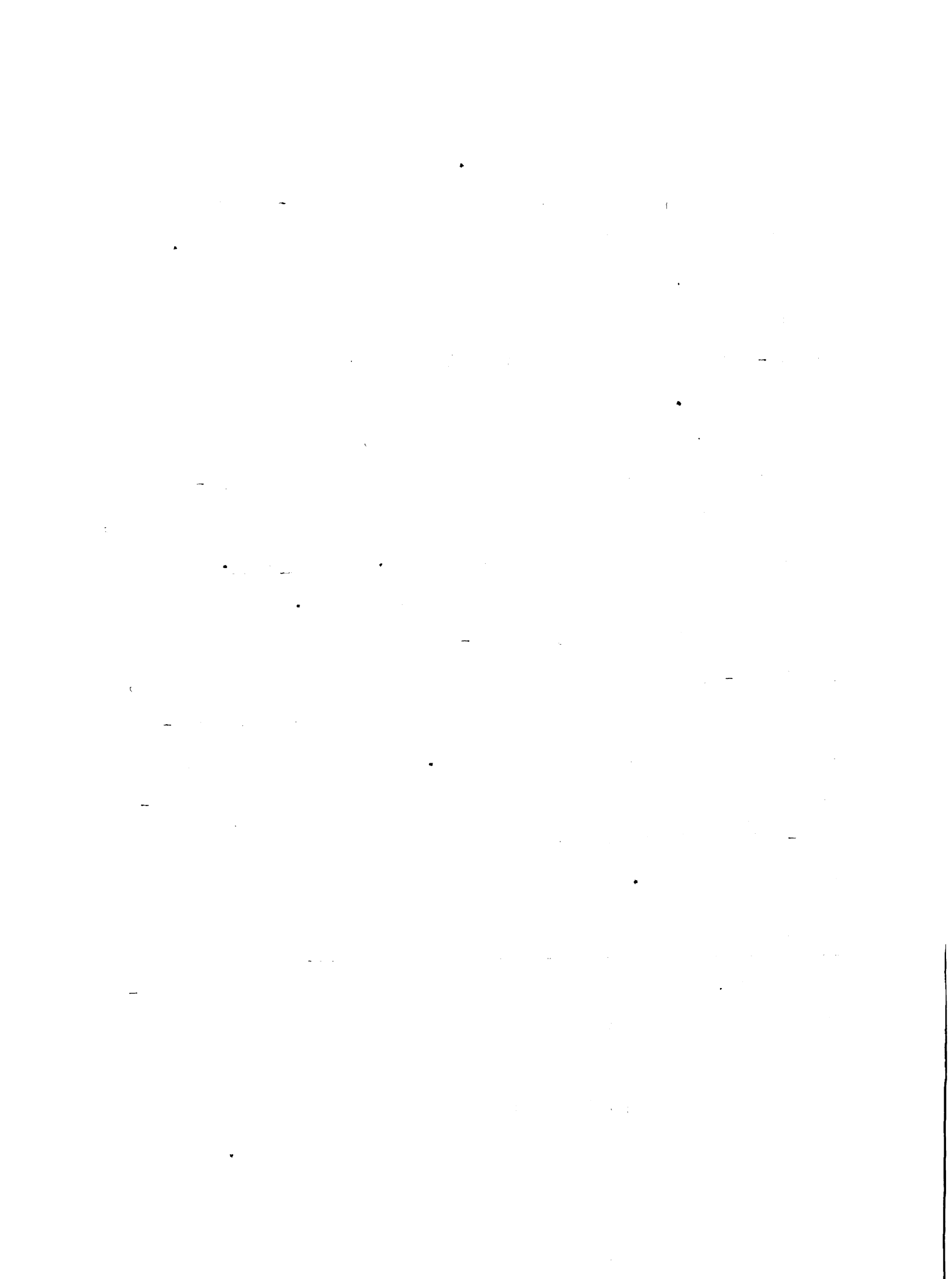


the catabolic action of thyroid. They also reported (1953) that vitamin B<sub>12</sub> failed to influence cortisone-induced protein catabolism in rats when food intake was limited. Ershoff (1951, 1953) reported that liver residue contained a factor other than vitamin B<sub>12</sub> which counteracted the growth-retarding effect of thyroid powder or cortisone fed to young rats.

Wahlstrom and Johnson (1951) reported that large doses of cortisone injected into baby pigs on a vitamin B<sub>12</sub>-deficient diet increased the urinary excretion of vitamin B<sub>12</sub>, as determined by microbiological assay. Chow et al. (1953) performed the same type of experiment in rats. They reported that vitamin B<sub>12</sub> activity in 24-hour urine specimens of the cortisone-treated animals was twice that of control animals, as measured either by microbiological assay or by concentration of radioactive vitamin B<sub>12</sub>. The tissue analysis demonstrated that in each instance the organs of the cortisone-treated animals retained less radioactive vitamin B<sub>12</sub> than the controls.

#### Interactions between vitamin B<sub>12</sub> and diabetes

Harte, Chow and Barrows (1953) observed a marked retention of radioactivity in the pancreas following injection of radioactive vitamin B<sub>12</sub> into rats, and suggested a possible role for vitamin B<sub>12</sub> in pancreatic diseases which might be manifested by an abnormal excretion of this vitamin. Further





studies by Chow et al. (1953) indicated a possible correlation between the urinary excretion of administered vitamin B<sub>12</sub> and diabetic retinopathy (sometimes seen in advanced stages of diabetes). The diabetics with retinopathy excreted much more radioactive vitamin B<sub>12</sub> in the urine than diabetics without retinopathy. Since the dietary history of these patients was not given, it is difficult for the writer to determine to what extent the two forms of diabetes influenced vitamin B<sub>12</sub> retention.

## EXPERIMENTAL

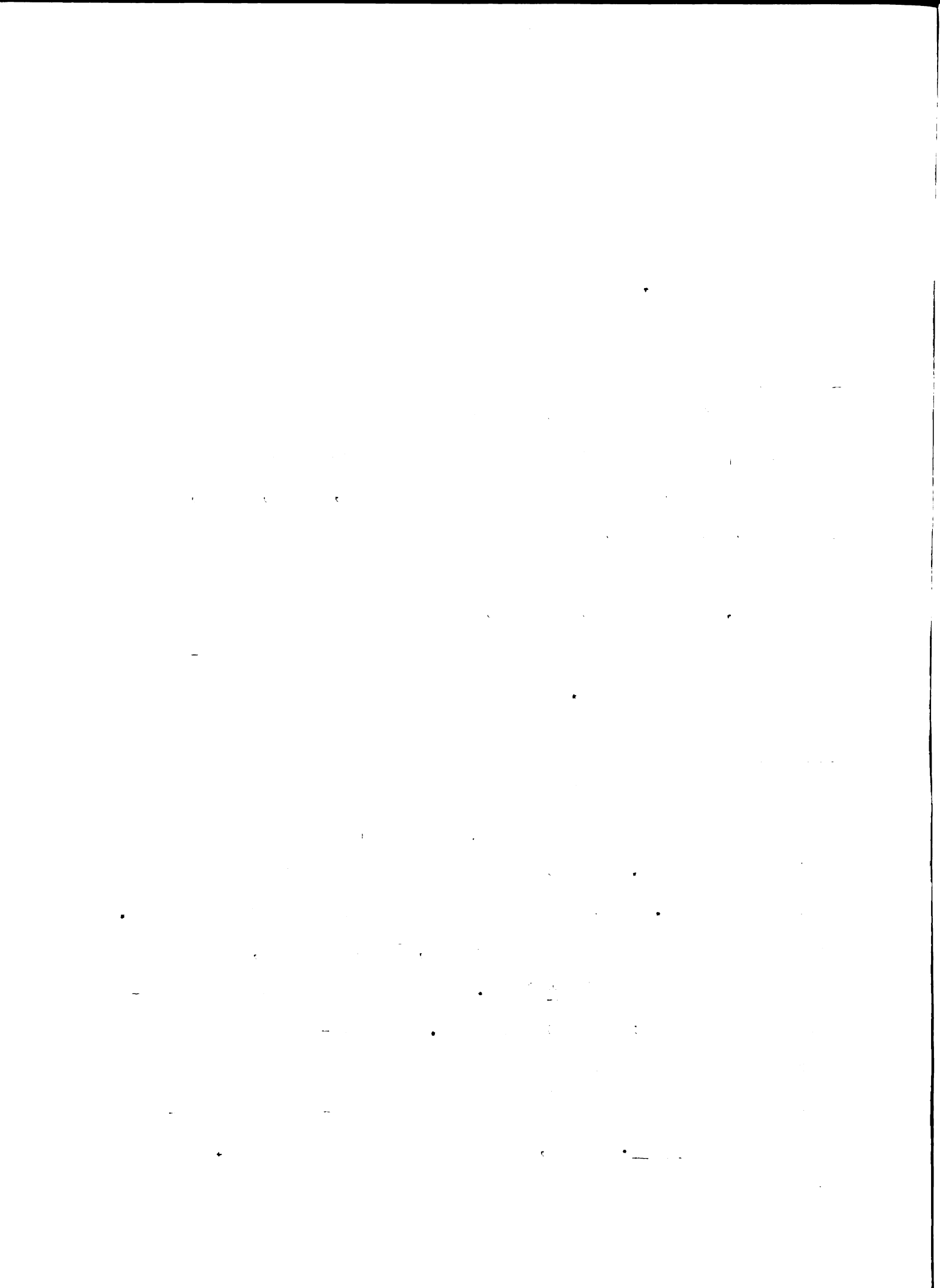
### Experiment I. Prevention by Vitamin B<sub>12</sub> of Protein Catabolic Action of Cortisone

#### Purpose

Since it had been demonstrated that large doses of vitamin B<sub>12</sub> could partially counteract certain catabolic effects of cortisone in young rats (Meites, 1951, 1952, 1953), it was of interest to determine whether this was mediated to any extent by preventing excessive protein breakdown. The effect of cortisone on urinary nitrogen losses was determined on rats fed diet deficient or excessive in vitamin B<sub>12</sub>.

#### Methods

Forty Carworth male weanling rats were fed a stock soybean meal diet deficient in vitamin B<sub>12</sub> for a preliminary period of 30 days. The composition of the diet is described in the appendix. Water and food were available at all times. The rats were housed in metal cages, 10 to a cage, at a mean room temperature of 76° ± 1° F. Artificial light was available daily from 7:30 AM to 9:30 PM. Twenty-four hour urine specimens were collected every ten days and total urinary nitrogen was determined by a standard micro-Kjeldahl procedure (Hawk et al. 1951), described in the appendix.



After the 30-day depletion period, the rats were divided into four uniform groups and were treated as follows for an additional 30 days:

Group 1. No vitamin B<sub>12</sub>

2. 200 mcg. vitamin B<sub>12</sub>/kilogram of diet

3. Cortisone

4. Cortisone + vitamin B<sub>12</sub>

Groups 3 and 4 received 1 mg. of cortisone acetate (from here on referred to as cortisone) daily by subcutaneous injection for the first 10 days, 2 mg. daily for the second 10 days and 4 mg. daily for the third 10 days. A total of 200 mcg. of crystalline vitamin B<sub>12</sub> was mixed with one kilogram of the stock diet. This amount of the vitamin represents approximately ten times the normal requirement (Stokstad et al. 1949; Zucker et al. 1950). Body weight and food consumption were measured every two days. Urinary nitrogen was determined every five days. For urine collection, five rats were placed in a single metabolism cage in which water was available at all times and food was present in non-scatter metal feeders. The animals were kept in the cage for 24 hours and the urine was collected in flasks containing one gram of citric acid as a preservative. All the specimens were placed in a refrigerator at the end of 24 hours.

In this and all subsequent experiments the standard

error of the mean was determined by the following formula:

$$\text{SEM} = \frac{d^2}{n(n-1)}$$

### Results

It can be seen in Fig. 1 that the 40 rats averaged 145 grams each at the end of the 30-day depletion period. The rats which received vitamin B<sub>12</sub> (Group 2) reached an average body weight of 288.2 grams each as compared to the vitamin-deficient rats in Group 1 which averaged only 205.8 grams each. The rats in Group 3 which were treated with 1 mg. of cortisone daily for 10 days without vitamin B<sub>12</sub>, gained only 3 grams in body weight; when 2 mg. of cortisone were injected daily, growth was completely suppressed; and 4 mg. of cortisone daily resulted in loss of body weight. When vitamin B<sub>12</sub> was added to the ration (Group 4), cortisone did not prevent growth although the body weight did not reach the level of the rats given vitamin B<sub>12</sub> alone (Group 2).

The rats fed vitamin B<sub>12</sub> (Groups 2 and 4) had the highest food intake and efficiency of utilization for body growth. The total food intake in Group 2 was 730 grams while in the cortisone-treated vitamin B<sub>12</sub>-deficient rats (Group 3), the total food intake was only 428.8 grams. Food intake was increased in Group 4 when vitamin B<sub>12</sub> was added to the diet, but the efficiency of food utilization was well below the two groups which were not treated with cortisone (Groups 1 and 2).

# CARWORTH ♂ RATS

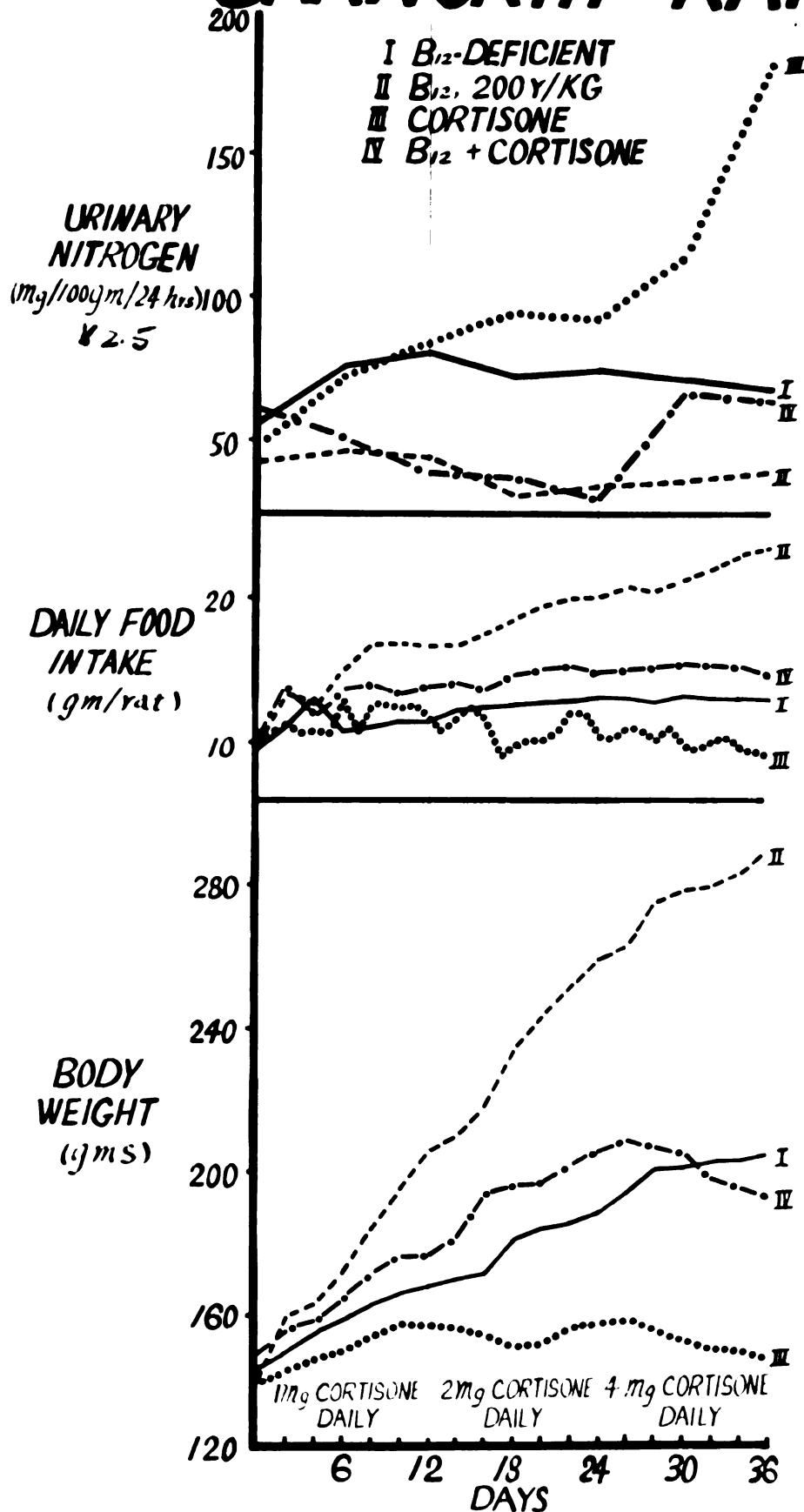
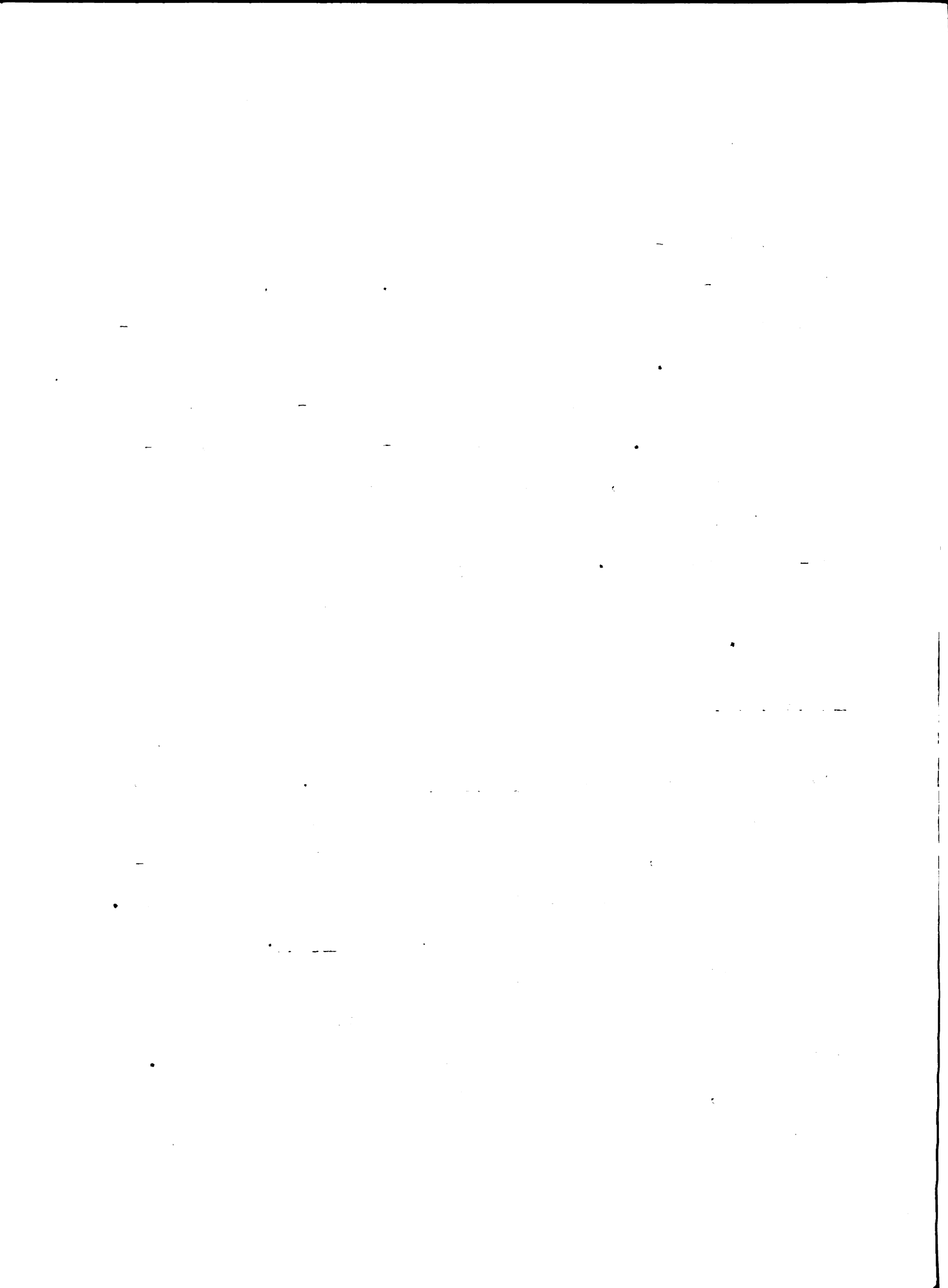


Fig. I Effects of vitamin B<sub>12</sub> and cortisone on urinary nitrogen and food intake.

The average daily excretion of urinary nitrogen per 100 grams of body weight (Table I) appeared to be greater in the vitamin B<sub>12</sub>-deficient animals (Group 1) than in the vitamin B<sub>12</sub>-adequate animals (Group 2). However, there was no increase in urinary nitrogen after vitamin B<sub>12</sub> administration to Group 2. Cortisone progressively increased the urinary nitrogen excretion in the vitamin B<sub>12</sub>-deficient animals (Group 3). After the third 10-day period of treatment with cortisone, the nitrogen excretion per 100 grams body weight per day was almost three times as high as in the pre-treatment period. Vitamin B<sub>12</sub> largely prevented this increase of urinary nitrogen excretion induced by cortisone (Group 4).

### Conclusions

Vitamin B<sub>12</sub> largely prevented these protein catabolic actions of cortisone under ad libitum feeding. Therefore it may be concluded that vitamin B<sub>12</sub> can prevent increased urinary nitrogen, probably by increasing appetite and thereby enhancing the availability of carbohydrate to the organism. This is in agreement with the work of Long et al. (1940) and Engel (1949) who showed that administration of large amounts of carbohydrate together with adrenal cortical extract to rats prevented the protein catabolic effects of the latter. In addition, large doses of cortisone markedly inhibited the ability of vitamin B<sub>12</sub> to transform food into body weight

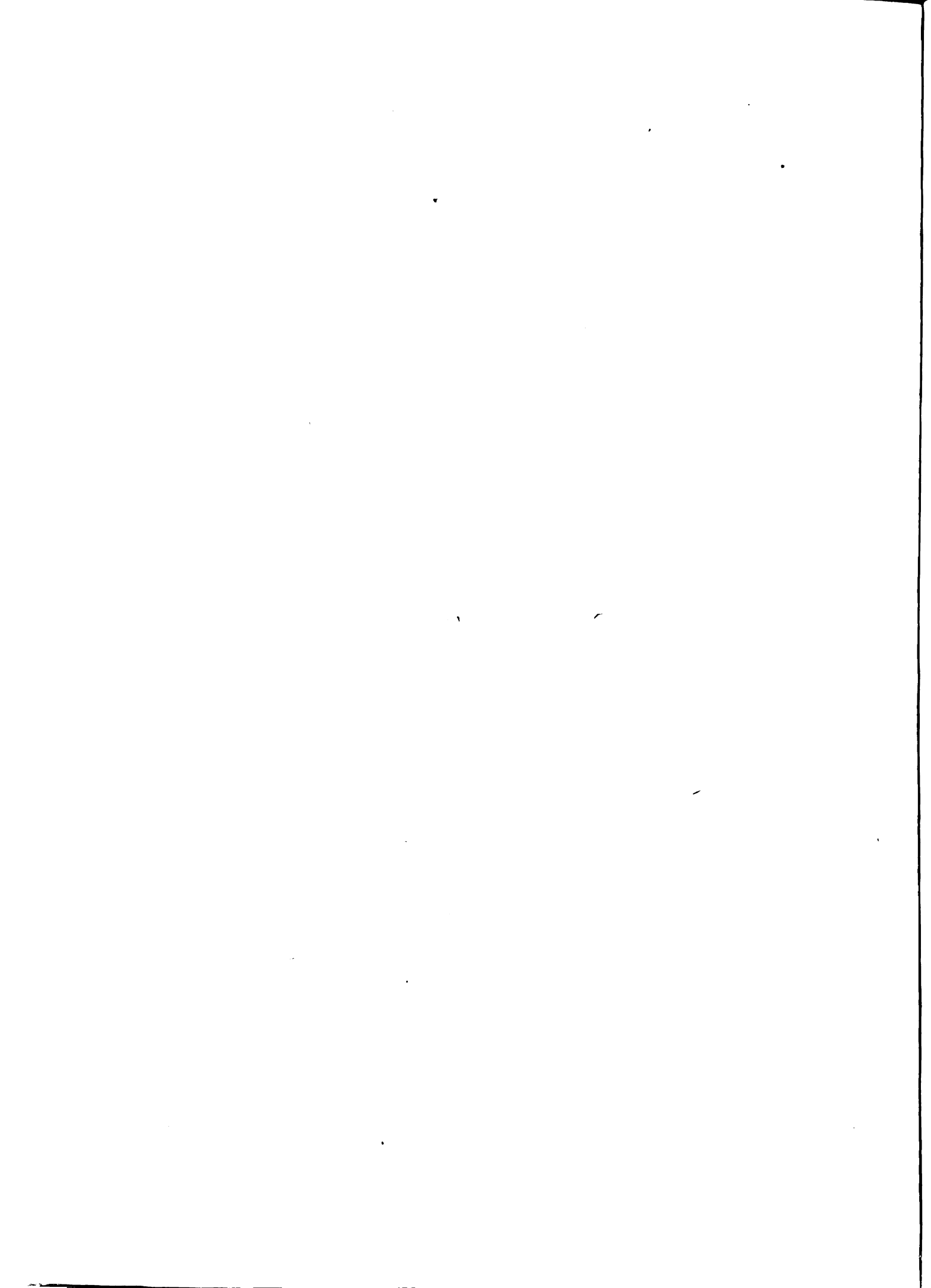








gains. A partial explanation for this phenomenon will be provided in subsequent experiments.



Experiment II. Prevention by Vitamin B<sub>12</sub> of Protein  
Catabolic Action of Cortisone

Purpose

In this experiment an attempt was made to confirm the results of Experiment I and in addition to determine whether vitamin B<sub>12</sub> could prevent the increase in urinary nitrogen losses produced by injecting large doses of cortisone under limited food intake, as it did in the rats which were fed ad libitum.

Methods

Fifty rats were used in this experiment. The procedure was essentially the same as in Experiment I except for one additional group of rats. After being on the vitamin B<sub>12</sub>-deficient diet for 20 days, the animals were divided into five uniform groups and were treated as follows for 30 days:

- Group 1. No vitamin B<sub>12</sub>
2. Vitamin B<sub>12</sub> -- 200 mcg./kilogram of diet
3. Cortisone
4. Cortisone + Vitamin B<sub>12</sub>
5. Cortisone + Vitamin B<sub>12</sub>, but pair-fed to Group 3

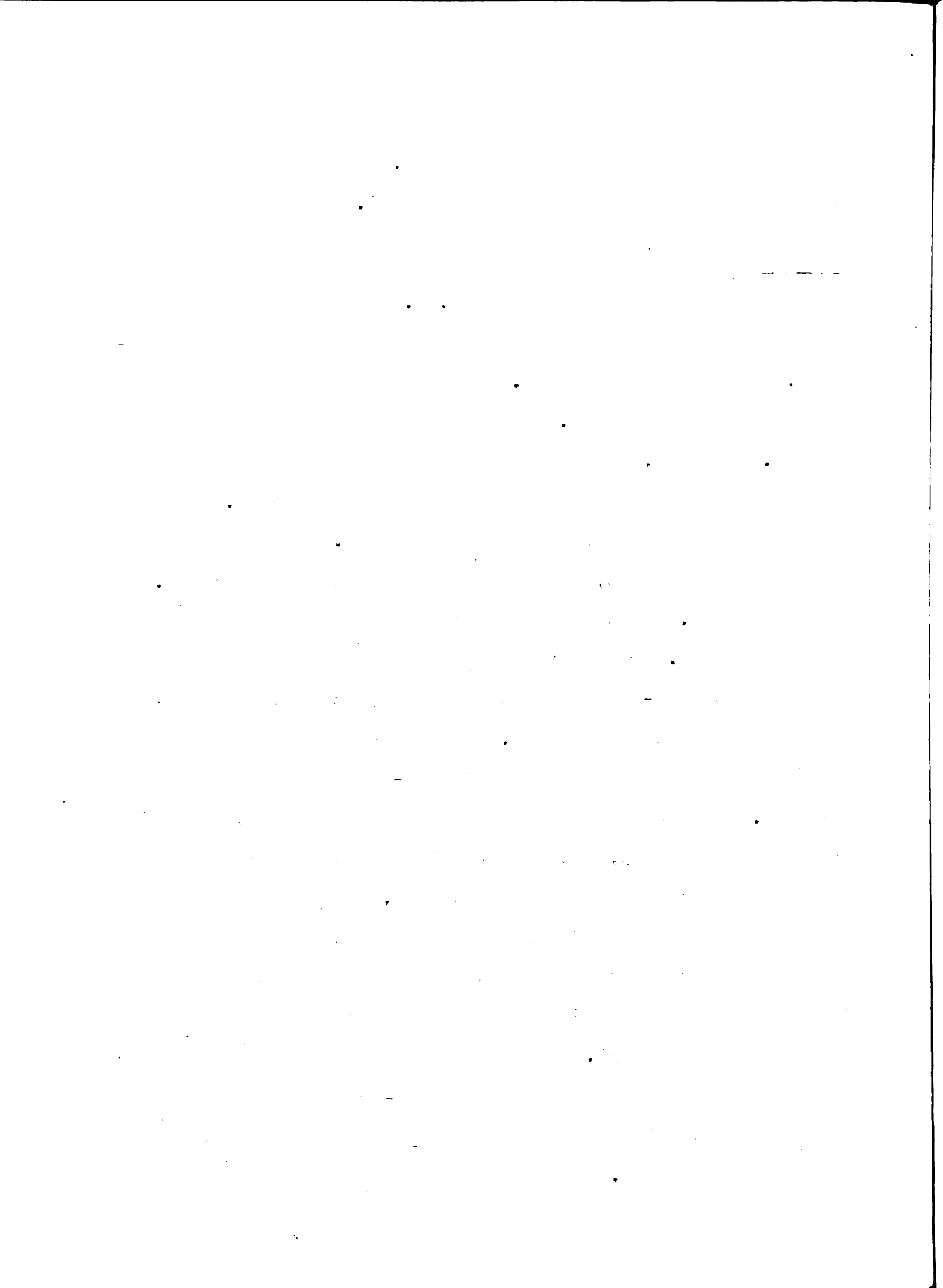
Groups 3, 4 and 5 were treated with 1 mg. of cortisone daily for the first 10 days; 2 mg. daily for the second 10 days and 4 mg. daily for the third 10 days. Urinary nitrogen was measured every week during the depletion period and every

five days during the treatment period. Body weight and food consumption were measured every two days.

### Results

The results are shown in Fig. 2. The first four groups followed essentially the same pattern as in the first experiment. The rats averaged 58.3 grams at the beginning of the depletion period and 94.9 grams at the end of the depletion period. Group 1, which continued to receive no vitamin B<sub>12</sub> showed a final average body weight gain of 45 grams. Group 2 whose ration was supplemented with 200 mcg. of vitamin B<sub>12</sub> per kilogram of diet, showed an average weight gain of 97.5 grams per rat. Cortisone (Group 3) caused a marked suppression of body growth. When vitamin B<sub>12</sub> was added to the ration of the cortisone-injected rats (Group 4) it partially prevented the growth inhibition. These rats gained an average of 50 grams less than the vitamin B<sub>12</sub>-supplemented rats in Group 2. When food intake was limited in Group 5 to that consumed by Group 3, vitamin B<sub>12</sub> did not at all prevent the growth inhibition induced by cortisone.

Food intake and efficiency of utilization for body growth were greatest in the rats treated only with vitamin B<sub>12</sub> (Group 2) and least in rats given cortisone without vitamin B<sub>12</sub> (Group 3). Food intake was increased when vitamin B<sub>12</sub> was given to the cortisone-treated rats (Group 4) but efficiency of food utilization was well below that of either Group 1 or 2.



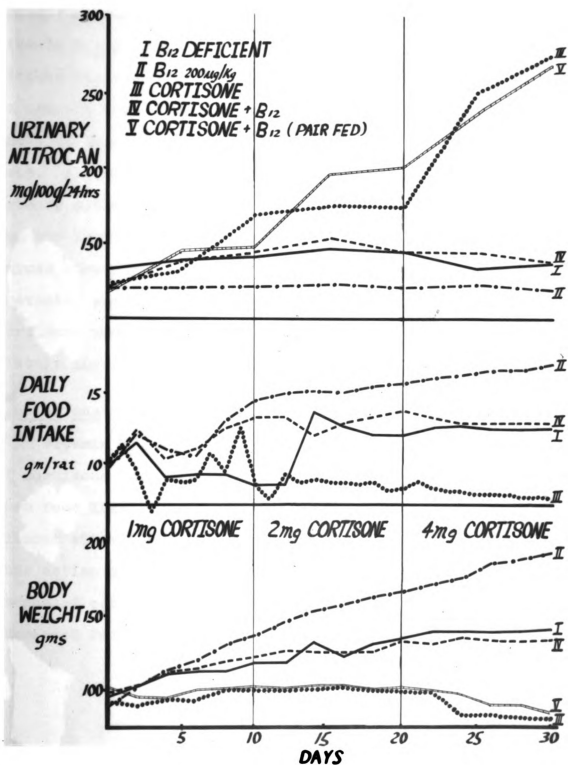


Fig. 2 Effects of vitamin B<sub>12</sub> and cortisone on urinary nitrogen and food intake.



Table II shows that the average daily excretion of urinary nitrogen per 100 grams of body weight during the vitamin B<sub>12</sub>-deficient period was not altered after the vitamin was added to the diet in Group 2. Nitrogen values in Group 1 were slightly higher than those of Group 2, although these differences were not as marked as in the first experiment. All levels of cortisone significantly increased urinary nitrogen losses in the vitamin B<sub>12</sub>-deficient rats and the largest dose of hormone doubled the initial nitrogen values (Group 3). The addition of vitamin B<sub>12</sub> to the ration prevented any increase in urinary nitrogen excretion by cortisone under ad libitum feeding (Group 4) but was completely ineffective when food intake was limited (Group 5).

### Conclusions

Vitamin B<sub>12</sub> prevented the protein catabolic actions of cortisone under ad libitum feeding, but was ineffective when food intake was reduced to that of rats given cortisone without vitamin B<sub>12</sub>. As explained in the first experiment, this action of vitamin B<sub>12</sub> can be attributed to the greater amount of carbohydrate made available as a result of the increased food intake.

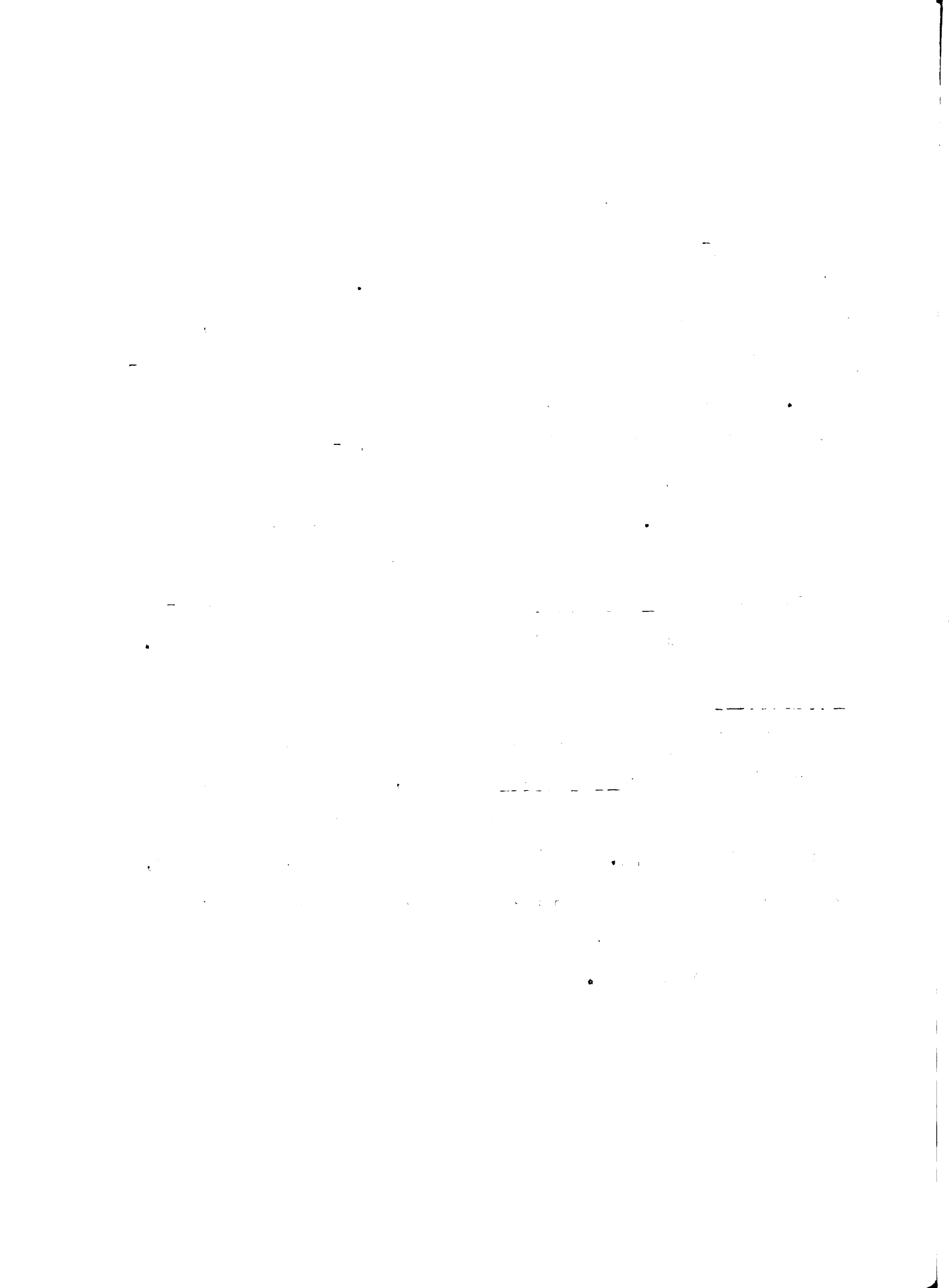


TABLE II

EFFECTS OF VITAMIN B<sub>12</sub> AND CORTISONE ON URINARY NITROGEN AND FOOD INTAKE

Group	Treatment	Ave. food intake Per gm. Total gm. gain body wt. gm.	Ave. mg. N/100 gm. body weight/24 hrs.							
			Before treatment	Treatment period in days						
			5	10	5	10	5	10		
1	No vitamin B <sub>12</sub>	327.6	7.47	132.56* +5.52	139.51 +4.68	141.92 +4.87	146.87 +12.5	144.01 +2.02	133.87 +9.70	136.16 +8.50
2	Vitamin B <sub>12</sub>	386.0	3.71	120.01* +5.45	120.71 +2.50	121.28 +2.94	123.58 +2.75	120.96 +8.46	122.72 +2.34	119.23 +1.20
Cortisone										
					1 mg.	2 mg.				4mg.
3	Cortisone	251.9	--	123.34* +4.39	132.68 +19.43	169.42 +30.71	175.69 +37.38	169.85 +22.19	251.43 +4.65	276.78 +2.64
4	Cortisone + Vitamin B <sub>12</sub>	357.0	9.92	120.64* +10.77	137.64 +7.17	144.44 +6.14	154.09 +6.51	144.34 +9.15	144.81 +2.03	137.63 +16.8
5	Cortisone + Vitamin B <sub>12</sub> (pair fed)	251.9	--	118.14* +8.00	145.34 +0.18	148.46 +0.10	192.24 +11.45	201.59 +6.00	238.74 +10.5	270.70 +0.47

\*Average of 3 figures taken at 7-day intervals



**Experiment III. Effects of Cortisone, Vitamin B<sub>12</sub>,  
Insulin and Alloxan-diabetes on Blood  
Glucose and Urinary Glucose and Nitrogen**

**Purpose**

This experiment was designed to provide information on the following:

1. Through what means does cortisone partially prevent vitamin B<sub>12</sub> from exerting its full effects on efficiency of food utilization and body growth?
2. Does insulin require vitamin B<sub>12</sub> for its action?
3. Does vitamin B<sub>12</sub> require the presence of insulin for its action on food intake and body growth?

**Methods**

Sixty weanling male rats were fed the vitamin B<sub>12</sub>-deficient stock diet for 60 days, when their body weights reached an average of approximately 160.0 grams each. They were then divided into six groups of 10 each and were treated as follows for 30 days:

- Group 1. No vitamin B<sub>12</sub> ✓
2. Vitamin B<sub>12</sub> -- 200 mcg./kilogram of diet ✓
3. Alloxan -- 17.5 mg./100 grams
4. Alloxan + Vitamin B<sub>12</sub>
5. Cortisone -- 4 mg./day/rat
6. Cortisone + Vitamin B<sub>12</sub>

Food intake and body weight were measured every two days. In accordance with standard procedure, all rats which were to

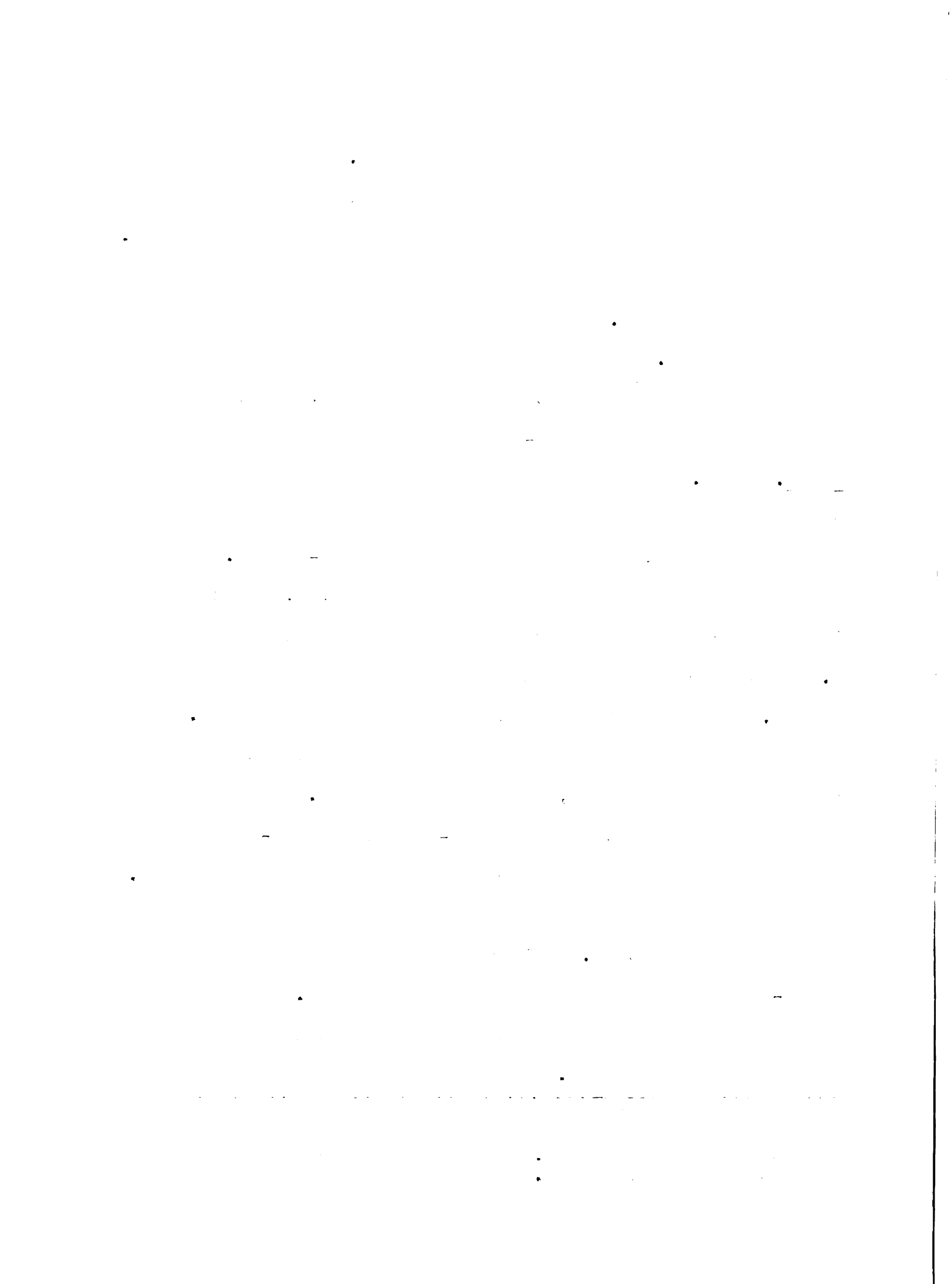
receive alloxan were starved for 72 hours. In order to maintain the same body weight in all rats, the rats which were not treated with alloxan were also starved for 72 hours. At the end of this period, Groups 3 and 4 were injected with alloxan monohydrate. At the end of five days, hyperglycemia was established.

Blood glucose was determined on the 5th, 10th, 20th and 30th days by the micro-method of Folin and Malmros (Hawk et al. 1951). This procedure was used because less blood was required and lower blood levels could be determined than with the Hartman, Shaeffer and Somogyi micro-method.

After each initial collection of blood, 0.5 units of insulin were injected into the rats of Groups 1 and 2 and 2.0 units were injected into the rats of the other four groups. Blood samples were collected four hours later.\* The insulin dosage was less in Groups 1 and 2, because in preliminary experiments, it was found that 2.0 units of insulin injected into vitamin B<sub>12</sub>-deficient and -adequate control rats produced a severe and often fatal hypoglycemia. Urinary glucose was determined by the method of Hawkins and Van Slyke (Hawk et al. 1951) and urinary nitrogen by the micro-Kjeldahl procedure previously described. The rats were starved 12 hours prior to insulin injections and for four hours subsequently.

---

\*Sugar determinations were made four hours after insulin injection because it was found that blood glucose fell to the lowest point at this time. See appendix for experiment in which this was determined.



## Results

### 1. Effects on body weight and food intake (Table III and Fig. 3).

The rats in Group 1 which were fed the vitamin B<sub>12</sub>-deficient diet gained an average of 43 grams each as compared to the vitamin-fed rats in Group 2 which gained an average of 88 grams each. Alloxan slowed body growth in the vitamin-deficient rats (Group 3), and the average total gain was only about 20 grams. In the vitamin B<sub>12</sub>-adequate animals given alloxan (Group 4), the average total gain was approximately 77 grams. Cortisone decreased body growth more in the vitamin B<sub>12</sub>-deficient animals (Group 5) than in the vitamin B<sub>12</sub>-adequate rats (Group 6). The latter is in agreement with the results of the previous experiments.

Food intake was reduced in all groups which did not receive vitamin B<sub>12</sub>, and was increased when the vitamin was added to the diet. It will be noted that in the alloxan-diabetic rats fed vitamin B<sub>12</sub> (Group 4), food intake, body weight and efficiency of food utilization were about the same as in the normal rats fed vitamin B<sub>12</sub> (Group 2). As in the two previous experiments, it can be seen that cortisone reduced the ability of vitamin B<sub>12</sub> to convert food into body weight gains (Group 6).

### 2. Effects on blood and urinary glucose and urinary nitrogen (Table IV and Figs. 3 and 4).

The average blood glucose in the vitamin-deficient rats



TABLE III  
 EFFECTS OF VITAMIN B<sub>12</sub>, ALLOXAN, AND CORTISONE  
 ON BODY WEIGHT AND FOOD INTAKE

Group	Treatment	Body weight gm.		Food intake gm.	
		Initial	Final	Total	Efficiency
1	No vitamin B <sub>12</sub>	176.7	219.8	302.6	7.02
2	Vitamin B <sub>12</sub> 200 mcg./kilo- gram	169.8	257.1	402.8	4.60
3	Alloxan 17.5 mg/100 gm.	170.7	191.0	285.2	14.04
4	Alloxan + Vitamin B <sub>12</sub>	169.6	246.1	398.2	5.20
5	Cortisone 4 mg./day	170.8	148.3	257.2	--
6	Cortisone + Vitamin B <sub>12</sub>	169.9	215.3	345.3	7.60

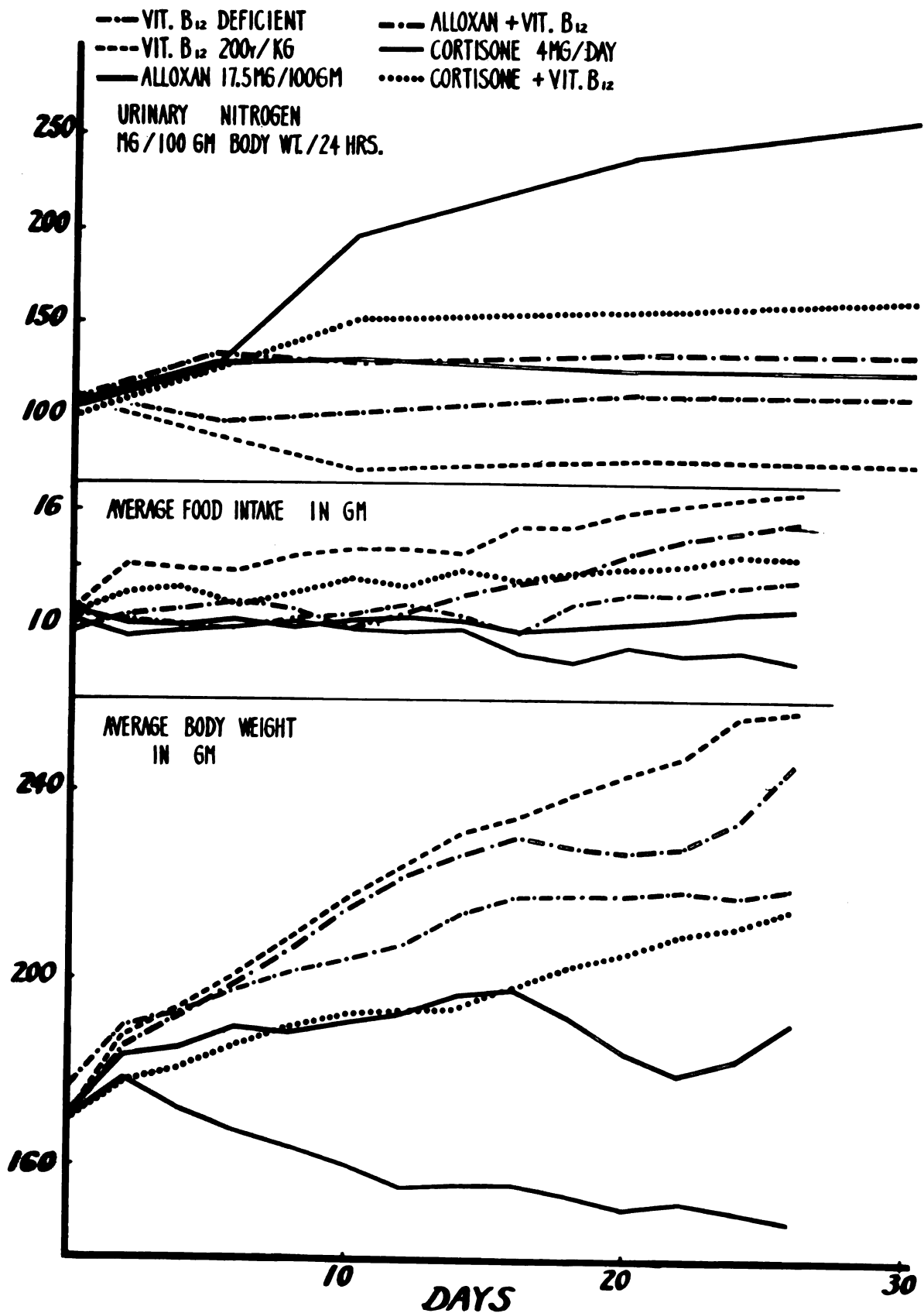


Fig. 3 Effects of alloxan, cortisone and vitamin B<sub>12</sub> on body weight, food intake and urinary nitrogen.

TABLE IV

EFFECTS OF ALLOXAN, CORTISONE, AND VITAMIN B<sub>12</sub> ON  
BLOOD AND URINARY GLUCOSE AND URINARY NITROGEN

Group	Treatment	Initial	B.G. = Blood glucose = mg. %			U.G. = Urinary glucose = gm./100 gm./24 hrs.			U.N. = Urinary nitrogen = mg./100 gm./24 hrs.			
			5 days	10 days	20 days	5 days	10 days	20 days	5 days	10 days	20 days	30 days
1	No vitamin B <sub>12</sub>											
	B.G.	84.4±4.7	84.7±4.3	84.8±5.6	85.1±4.8	86.2±5.1						
	U.G. U.N.	100.50	97.36	102.84	118.12	117.04						
2	Vitamin B <sub>12</sub>											
	B.G.	86.0±5.2	95.9±5.1	113.9±4.0	116.9±3.9	118.1±4.6						
	U.G. U.N.	108.2	90.9	72.9	77.8	75.9						
3	Alloxan											
	B.G.	83.8±5.1	169.4±10.5	183.5±7.9	188.9±6.8	188.0±6.4						
	U.G. U.N.	107.98	1.649 128.85	1.926 131.71	1.862 126.02	1.540 130.57						
4	Alloxan + Vitamin B <sub>12</sub>											
	B.G.	82.9±4.4	257.5±4.9	273.9±8.9	277.2±8.1	287.5±12.5						
	U.G. U.N.	110.19	2.454 134.29	2.872 130.38	2.693 134.88	2.502 91.64						
5	Cortisone											
	B.G.	82.1±7.0	185.5±8.9	269.4±8.8	351.2±15.5	380.2±24.3						
	U.G. U.N.	106.01	1.432 127.72	2.872 197.48	2.976 239.12	3.725 258.88						
6	Cortisone + Vitamin B <sub>12</sub>											
	B.G.	85.4±4.4	157.3±3.6	202.7±10.1	210.3±6.5	213.9±14.6						
	U.G. U.N.	100.69	1.242 115.96	1.827 152.42	1.942 157.37	2.064 162.82						



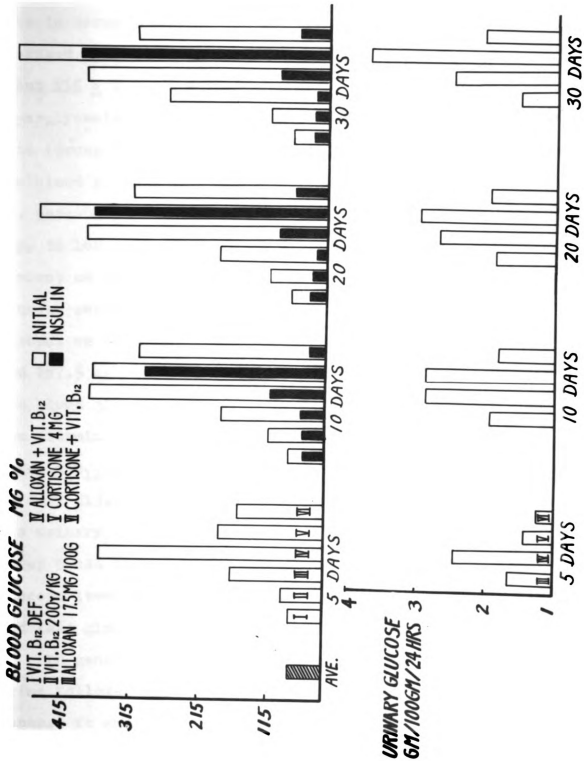


Fig. 4 Effect of insulin on blood and urinary glucose after pretreatment with alloxan, cortisone and vitamin B<sub>12</sub>

(Group 1) was somewhat lower than in the vitamin-adequate rats in Group 2 throughout the experiment. The former averaged approximately  $84.5 \pm 5.0$  mg. percent and the latter about  $115 \pm 4.0$  mg. percent. Alloxan did not induce as much hyperglycemia and glucosuria in the vitamin B<sub>12</sub>-deficient rats (Group 3) as in the vitamin B<sub>12</sub>-adequate rats (Group 4). The blood glucose in the former increased from 82.8 to 169.4 mg. percent on the 5th day, to 183.5 mg. percent on the 10th day, to 188.9 mg. percent on the 20th day and to 188.3 mg. percent on the 30th day. In the latter rats, the blood glucose reached 257.5 mg. percent on the 5th day, 273.9 mg. percent on the 10th day, 277.2 mg. percent on the 20th day and 287.5 mg. percent on the 30th day. Cortisone increased the blood glucose level to a high of 380.2 mg. percent in the vitamin B<sub>12</sub>-deficient rats (Group 5), while in the vitamin B<sub>12</sub>-adequate rats cortisone increased blood glucose to only 213.9 mg. percent at the end of 30 days of treatment. The urinary glucose values followed those in the blood. Group 5 had higher blood glucose level and higher urinary glucose level while Group 6 had lower blood glucose level and less glucose in the urine.

In general, the nitrogen excretion pattern in the urine followed the results obtained in the previous experiments. It should be noted that in the vitamin B<sub>12</sub>-deficient rats (Group 5) cortisone increased blood glucose and urinary glucose and nitrogen to a greater extent than in the vitamin-

adequate rats (Group 6). Alloxan increased urinary nitrogen excretion about the same under both dietary treatments.

### 3. Effects of insulin (Table V and Fig. 4).

Comparisons of Groups 1 and 2 after insulin injection show that the vitamin B<sub>12</sub>-deficient animals were less reactive to this hormone than the vitamin-adequate rats. Blood glucose fell only about 33 to 37 percent in the former as compared to 53 to 54 percent in the latter. In the alloxan diabetic rats insulin reduced blood glucose only one-half as much in the vitamin B<sub>12</sub>-deficient (Group 3) as in the vitamin-adequate rats (Group 4); however, the percentage reduction was about the same in both groups. The vitamin B<sub>12</sub>-deficient rats treated with cortisone (Group 5) showed the greatest resistance to insulin of any group, with only an average reduction in the three trials of about 24 percent in blood glucose, while the vitamin B<sub>12</sub>-adequate animals treated with cortisone (Group 6) showed an average reduction of about 66 percent.

### Conclusions

1. Vitamin B<sub>12</sub> increased body growth by increasing appetite and increasing efficiency of food utilization. Alloxan slowed body growth in the vitamin B<sub>12</sub>-deficient rats, but not in the vitamin-adequate animals. This was accompanied by increased food intake and food utilization which was practically equal to that of the normal vitamin B<sub>12</sub>-treated rats. This demonstrates that insulin is not

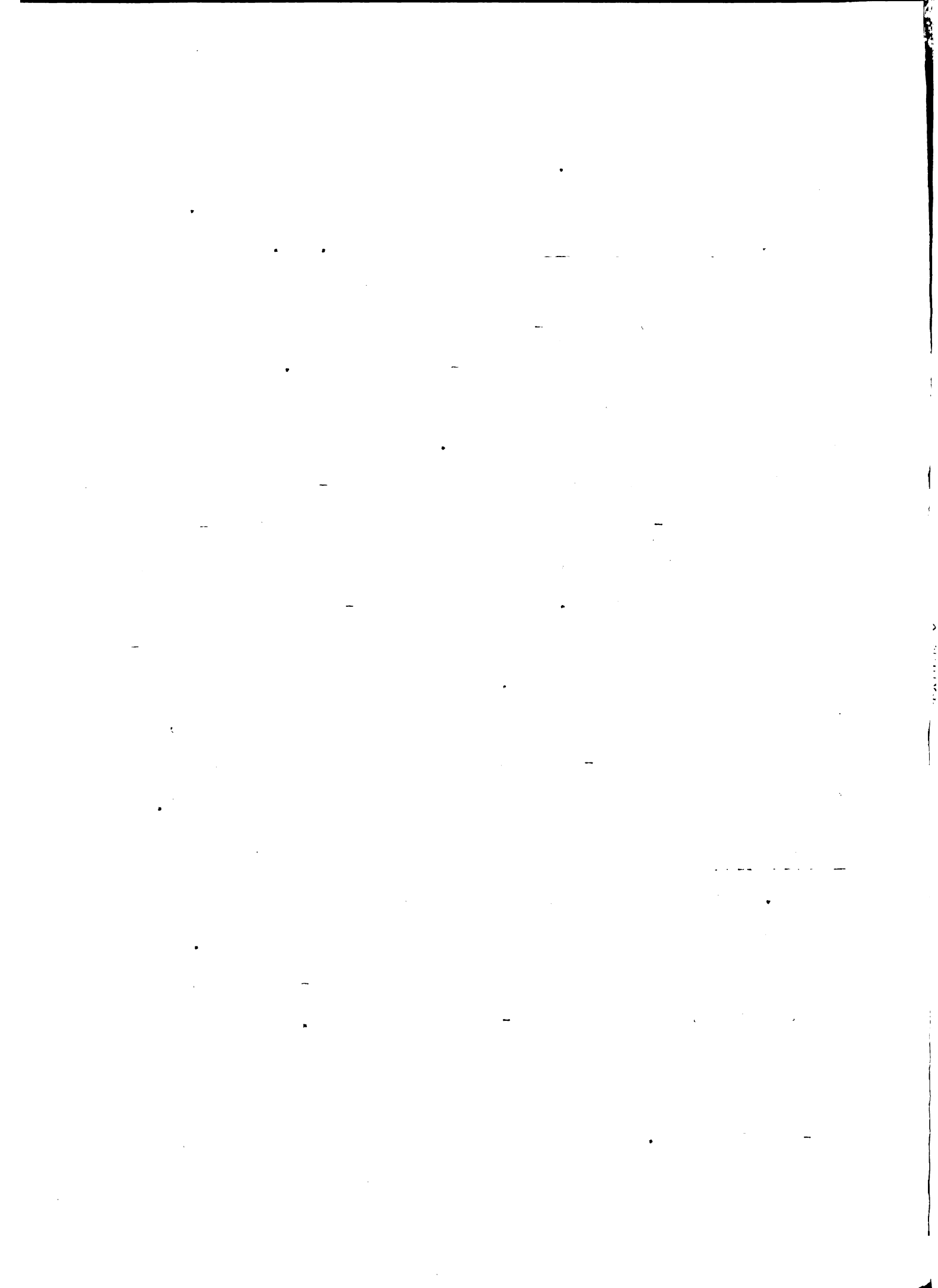




TABLE V

EFFECTS OF INSULIN ON BLOOD GLUCOSE AFTER PRETREATMENT WITH ALLOXAN, CORTISONE AND VITAMIN B<sub>12</sub>

Group	Treatment	Initial	Blood glucose mg. %			
			5 days	10 days	20 days	30 days
1	No vitamin B <sub>12</sub>					
	Before insulin	84.4±4.7	84.7±4.6	84.8±5.6	85.1±4.8	86.2±2.1
	After insulin			53.6±3.4	57.0±2.4	56.5±4.4
	Mg. decrease			31.22	28.1	39.7
	Percent decrease			36.8	33.0	34.4
2	Vitamin B <sub>12</sub>					
	Before insulin	86.0±5.2	95.9±5.1	113.9±4.0	116.9±3.9	118.1±9.5
	After insulin			53.0±3.1	54.7±2.6	55.2±3.3
	Mg. decrease			60.9	62.2	63.9
	Percent decrease			53.5	53.2	53.2
3	Alloxan					
	Before insulin	83.8±5.1	169.4±10.5	183.5±7.9	188.9±6.8	188.0±1.5
	After insulin			56.1±4.3	50.0±4.2	53.4±3.7
	Mg. decrease			127.3	138.9	134.6
	Percent decrease			69.4	73.5	71.7
4	Alloxan + Vitamin B <sub>12</sub>					
	Before insulin	82.9±4.4	257.5±4.9	273.9±8.9	277.2±8.1	287.5±11.0
	After insulin			101.4±12.3	98.7±11.8	103.9±11.8
	Mg. decrease			172.5	178.5	184.5
	Percent decrease			62.9	64.4	64.2
5	Cortisone					
	Before insulin	82.1±7.0	185.5±8.9	269.4±8.8	351.2±15.5	380.2±16.6
	After insulin			193.0±9.6	275.8±13.3	294.0±10.8
	Mg. decrease			76.3	75.3	86.2
	Percent decrease			28.4	21.5	22.7
6	Cortisone + Vitamin B <sub>12</sub>					
	Before insulin	85.4±4.4	157.3±3.6	202.7±10.1	210.3±6.5	213.9±4.3
	After insulin			54.8±3.8	75.2±3.6	75.2±3.1
	Mg. decrease			147.9	135.1	138.7
	Percent decrease			72.9	64.2	64.9



essential for the growth promoting action of vitamin B<sub>12</sub>. Cortisone retarded body growth and food intake in the vitamin B<sub>12</sub>-deficient rats to a much greater extent than in the vitamin-adequate rats. It will be noted again that cortisone partially interfered with the action of vitamin B<sub>12</sub> on food efficiency and body growth.

2. Vitamin B<sub>12</sub> maintained blood glucose levels somewhat higher than in the vitamin B<sub>12</sub>-deficient animals. Alloxan diabetes raised blood glucose to a much higher level in the vitamin B<sub>12</sub>-adequate than in the vitamin-deficient rats. This can be attributed to the ability of vitamin B<sub>12</sub> to increase food intake. The urinary glucose was also higher in the vitamin-treated animals. It is of interest, however, that these alloxan-diabetic animals fed vitamin B<sub>12</sub> weighed more and used their food almost as efficiently for making gains in weight as the normal vitamin B<sub>12</sub>-fed rats. This indicates that the ability to convert food into body weight is not seriously interfered with in the absence of insulin if a sufficient amount of vitamin B<sub>12</sub> is available. It will be noted that in the absence of insulin, vitamin B<sub>12</sub> did not alter urinary nitrogen excretion. The greatest hyperglycemia and glucosuria was produced by cortisone in the vitamin B<sub>12</sub>-deficient rats, apparently by interfering with insulin action (Ingle et al. 1946) and by increasing gluconeogenesis. Vitamin B<sub>12</sub> partially counteracted the catabolic action of cortisone by reducing gluconeogenesis from protein. Thus

both urinary nitrogen and blood and urinary glucose were reduced by treatment with vitamin B<sub>12</sub>. This is believed to further explain how large doses of vitamin B<sub>12</sub> can partially counteract the protein-catabolic effects of cortisone.

3. Insulin was generally less effective in reducing blood glucose in the vitamin B<sub>12</sub>-deficient groups than in the vitamin-adequate groups with possible exception in the alloxan-diabetic rats. This indicates that the vitamin is essential for the full and maximum effect of insulin to be manifested, and in this respect it is similar to some other B-vitamins (Samuels, 1948). It is probable that the ability of insulin to favor the transformation of glucose into fat depends in part on the presence of vitamin B<sub>12</sub>. By far the greatest resistance to insulin was encountered in the cortisone-treated rats on the vitamin B<sub>12</sub>-deficient diet (Group 5). This apparently was due to: 2) an interference by cortisone with insulin action, and is in agreement with similar observations by Ingle et al. (1945) and b) to the decreased effectiveness of insulin in the absence of vitamin B<sub>12</sub>.

4. Cortisone partially interfered with the favorable action of vitamin B<sub>12</sub> on efficiency of food utilization and body growth, apparently by inducing hyperglycemia and glucosuria and thereby leaving less carbohydrate available for conversion into body weight gains. The hyperglycemia and glucosuria are undoubtedly related in part to cortisone-induced insulin resistance. In normal rats fed vitamin B<sub>12</sub>,

there was no loss of sugar in the urine. It would have been interesting to see whether injections of insulin into cortisone-treated, vitamin B<sub>12</sub>-fed rats would not have further prevented decreases in body growth.

Experiments IV and V. Glucose Utilization in Normal,  
Alloxan-diabetic and Cortisone-treated  
Rats as Influenced by Vitamin B<sub>12</sub>

Purpose

Chow et al. (1954) demonstrated that glucose tolerance was lower in vitamin B<sub>12</sub>-deficient than in vitamin B<sub>12</sub>-adequate rats. In these experiments, it was intended to see whether these results could be confirmed and also to determine the effects of alloxan-diabetes and cortisone on glucose utilization in vitamin B<sub>12</sub>-deficient and -adequate rats.

Methods

The 60 rats from Experiment III were used in this study. At the end of 33 days of treatment they were starved for 12 hours, blood samples were taken from each rat, and initial glucose values were determined. A total of 750 mg. of glucose in 5 ml. of physiological saline was injected intraperitoneally into each rat. Blood samples were taken one and two hours later for glucose determinations. Twenty-four hours later a similar dose of glucose was injected into each rat and urine was collected for six hours for glucose assays. The preceding was repeated after an interval of six days.

Results of Experiment IV

The results are shown in Table VI and Fig. 5. Apparently the vitamin B<sub>12</sub>-deficient rats (Group 1) had little ability to utilize the injected glucose, since their blood



TABLE VI

EFFECTS OF VITAMIN B<sub>12</sub>, ALLOXAN AND CORTISONE ON GLUCOSE TOLERANCE TEST

Group	Treatment	Blood glucose mg. %		Urinary glucose gm./100 gm./6 hrs.
		Initial	2 hours	
1	No vitamin B <sub>12</sub> Percent increase	85.01±1.48 653.9	430.62±26.43 406.5	0.48 0.098
2	Vitamin B <sub>12</sub> 200 mcg./kg. Percent increase	123.70±3.09 89.4	136.10±2.38 10.0	0.097
3	Alloxan 17.5 mg./100 gm. Percent increase	189.51±6.12 301.1	478.04±22.6 152.3	1.25
4	Alloxan + Vitamin B <sub>12</sub> Percent increase	286.13±13.0 159.9	489.72±29.32 71.2	1.67
5	Cortisone 4 mg./day Percent increase	355.18±15.0 137.7	676.02±38.83 85.1	0.76
6	Cortisone + Vitamin B <sub>12</sub> Percent increase	181.70±3.16 72.8	235.37±9.80 29.5	





## GLUCOSE TOLERANCE (TEST I )

- I VIT. B<sub>12</sub> DEFICIENT
- II VIT. B<sub>12</sub> 200 $\gamma$ /KG
- III ALLOXAN 17.5MG/100GM
- IV ALLOXAN + VIT. B<sub>12</sub>
- V CORTISONE 4MG/DAY
- VI CORTISONE + VIT. B<sub>12</sub>

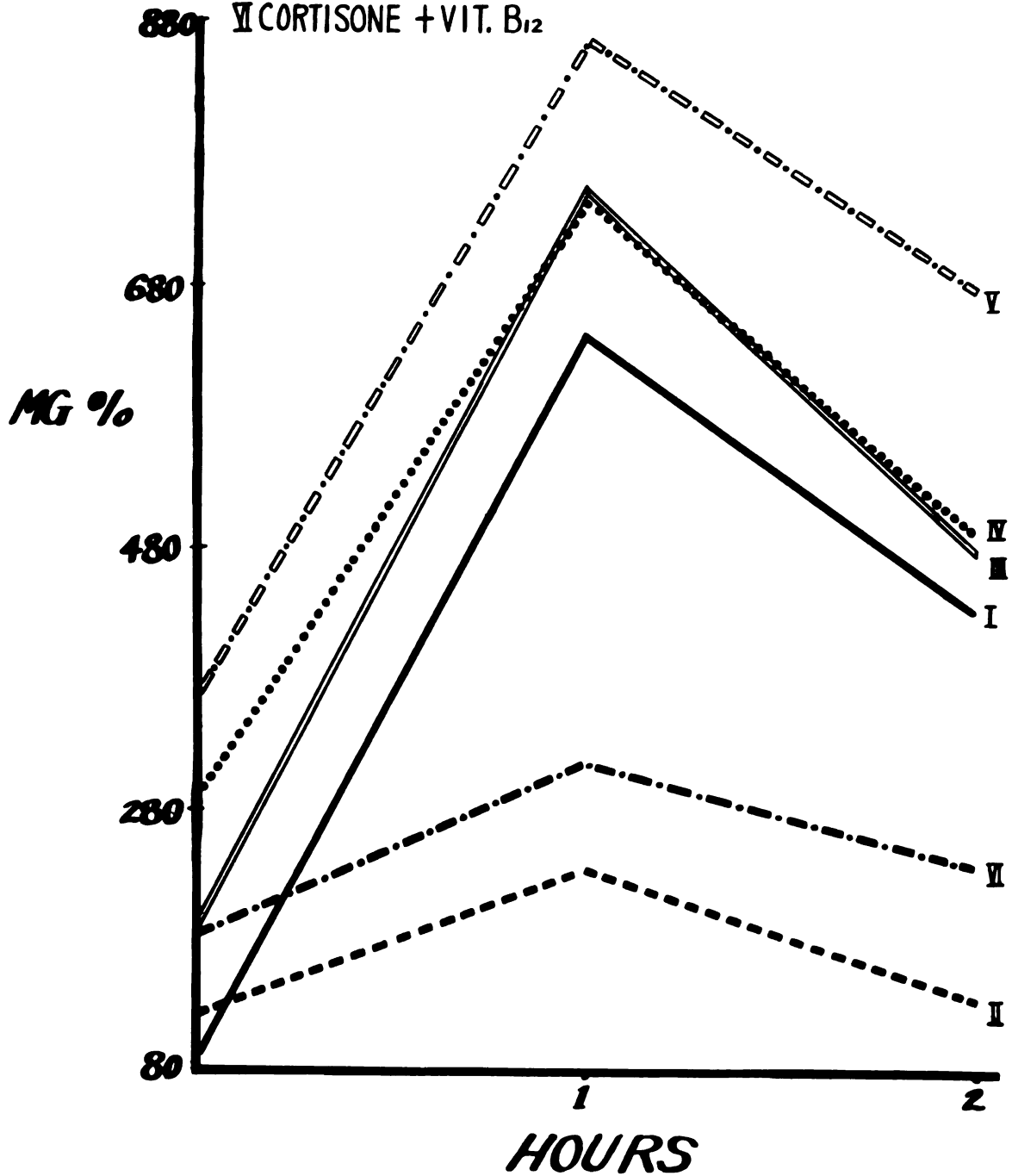


Fig. 5

Effects of vitamin B<sub>12</sub>, alloxan and cortisone on glucose tolerance test.

glucose reached levels almost three times as high as in the vitamin-adequate animals (Group 2). Also the former excreted about four times as much glucose in the urine as the latter. Both the vitamin B<sub>12</sub>-deficient and -adequate alloxan-diabetic rats (Groups 3 and 4) showed the same elevated blood glucose levels, but the percentage increase was much greater in the vitamin-deficient rats. There was somewhat more glucose excreted in the urine of the latter rats. Cortisone elevated glucose to a much higher level in the vitamin B<sub>12</sub>-deficient rats (Group 5) than in the vitamin-adequate rats (Group 6), despite the fact that blood glucose was initially much higher in the former. There was also about twice as much glucose excreted by the vitamin B<sub>12</sub>-deficient as by the vitamin-adequate rats treated with cortisone.

#### Results of Experiment V

It can be seen in Table VII and Fig. 6 that the results are essentially the same as in Experiment IV.

#### Conclusions

These data confirm the report of Chow et al. (1954) that a vitamin B<sub>12</sub>-deficiency interferes with the utilization of glucose by rats. This was also shown to be true in alloxan-diabetic and cortisone-treated rats. In general, these results are believed to suggest that vitamin B<sub>12</sub> may increase glucose utilization independently of insulin. Large amounts of cortisone can partially interfere with

TABLE VII

EFFECTS OF VITAMIN B<sub>12</sub>, ALLOXAN AND CORTISONE ON GLUCOSE TOLERANCE TEST

Group	Treatment	Blood glucose mg. %		Urinary glucose gm./100 gm./6 hrs.
		Initial	2 hours	
1	No vitamin B <sub>12</sub>	85.22±1.04	417.16±22.56	0.52
	Percent increase	650.7	389.5	
2	Vitamin B <sub>12</sub>	124.83±1.50	136.93±2.29	0.079
	Percent increase	86.9	9.7	
3	Alloxan	187.38±5.35	480.71±20.28	0.98
	Percent increase	299.6	156.5	
4	Alloxan + Vitamin B <sub>12</sub>	287.29±13.43	484.25±23.74	1.30
	Percent increase	162.8	68.6	
5	Cortisone	367.06±13.49	685.82±13.35	1.74
	Percent increase	140.9	86.8	
6	Cortisone + Vitamin B <sub>12</sub>	184.60±3.08	230.75±13.45	0.68
	Percent increase	74.4	25.0	



# GLUCOSE TOLERANCE (TEST II)

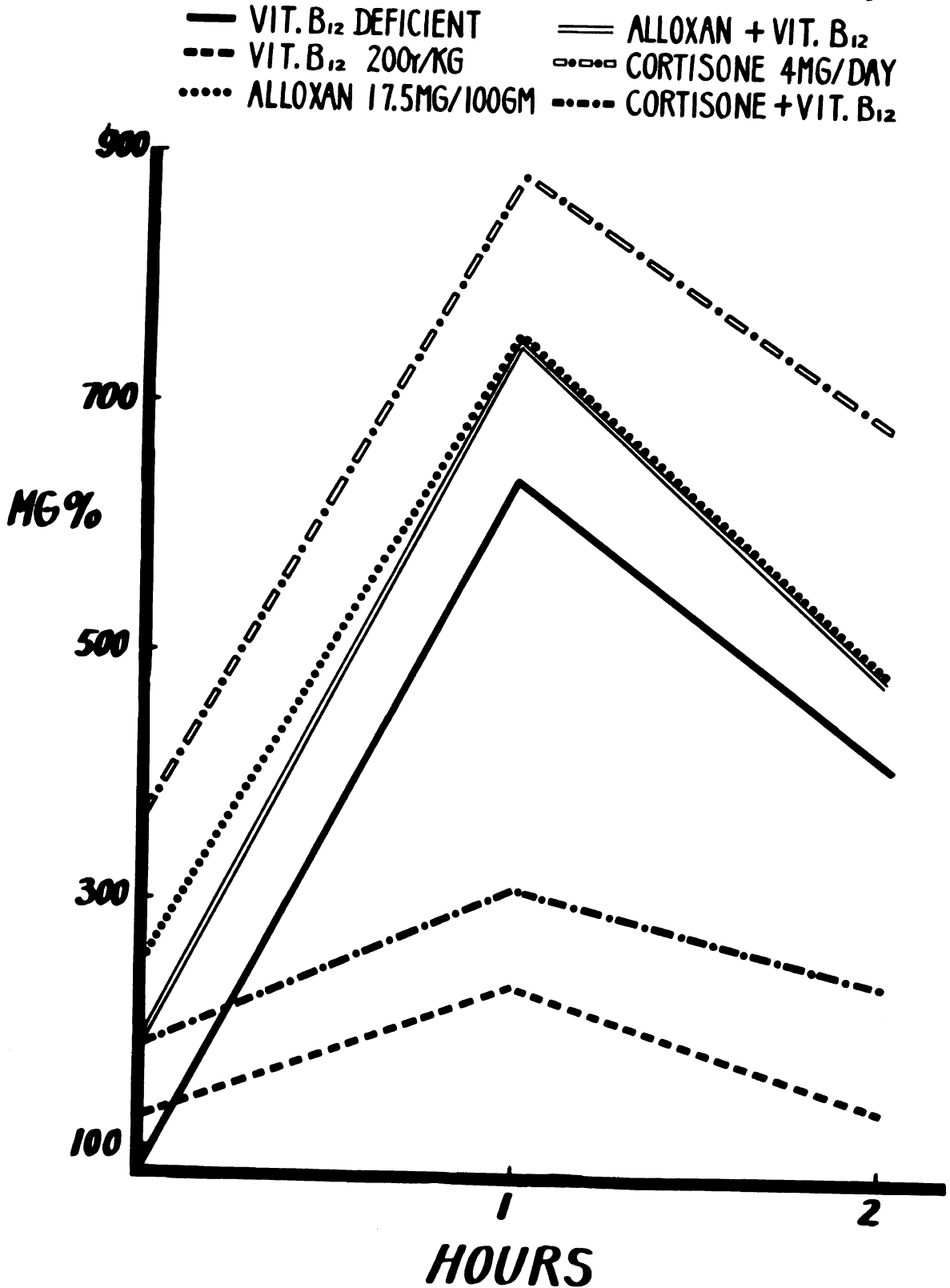
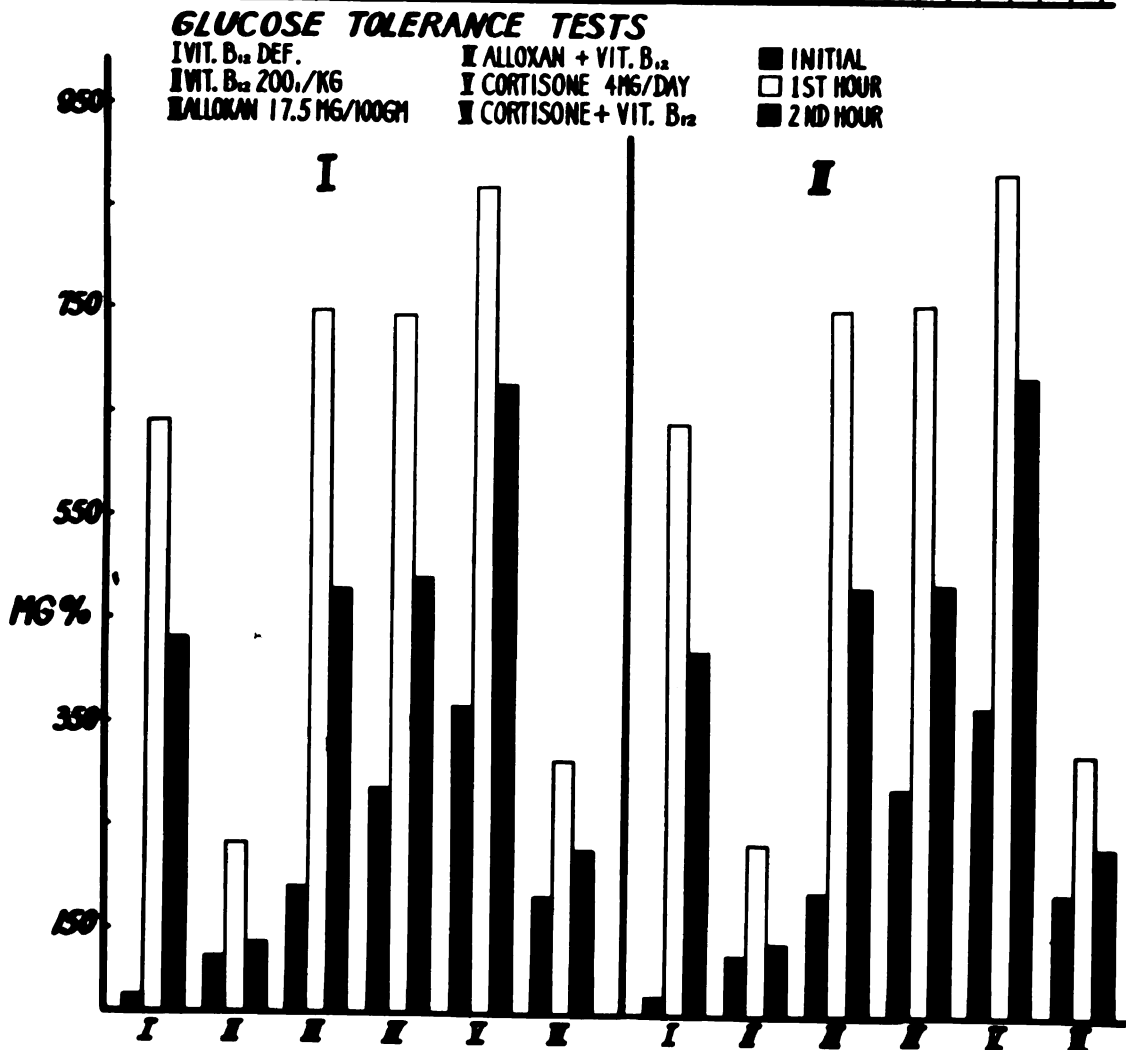
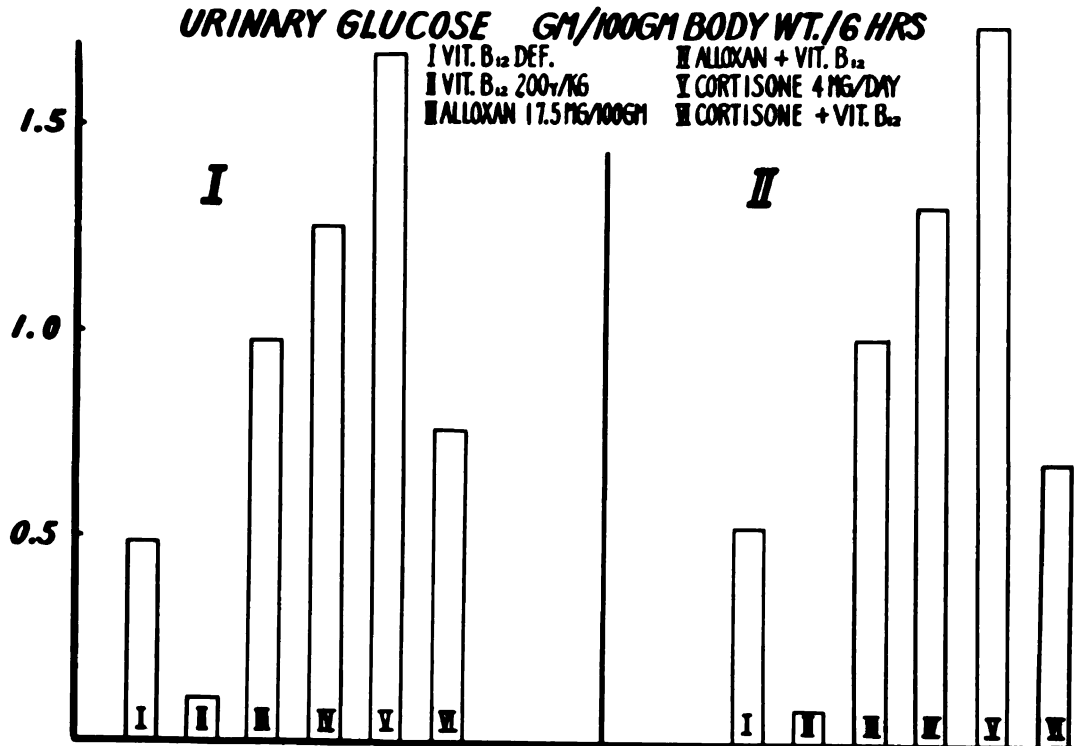


Fig. 6 Effects of vitamin B<sub>12</sub>, alloxan and cortisone on glucose tolerance test.



Effects of vitamin B<sub>12</sub>, alloxan and cortisone on glucose tolerance test.

this action of the vitamin. The actions of the pancreas and cortisone on glucose metabolism do not appear entirely independent of vitamin B<sub>12</sub>. Thus a vitamin B<sub>12</sub> deficiency enhances the ability of cortisone to increase gluconeogenesis from protein and hampers insulin in increasing glucose utilization. On the other hand, an excess of vitamin B<sub>12</sub> decreases the action of cortisone on gluconeogenesis and enhances insulin function. Since adrenal cortical action on carbohydrate formation is unopposed in diabetic animals, it is suggested that large doses of vitamin B<sub>12</sub> may partially substitute for insulin in maintaining carbohydrate utilization and body growth. The latter is purely conjectural and may have to be demonstrated.



Experiment VI. Effects of Cortisone on Distribution of  
Vitamin B<sub>12</sub> in Blood, Liver and Urine

Purpose

Chow et al. (1951) determined the distribution of radioactive vitamin B<sub>12</sub> in normal and vitamin B<sub>12</sub>-deficient rats, and found that the former retained less of this vitamin than the latter. Wahlstrom and Johnson (1951) stated that large doses of cortisone injected into baby pigs increased urinary excretion of vitamin B<sub>12</sub>. It was desired in this experiment to study the effects of cortisone on the distribution of radioactive vitamin B<sub>12</sub> in blood, liver and urine of vitamin B<sub>12</sub>-deficient and -adequate rats.

Methods

At the end of Experiment II, five rats from each group were injected intraperitoneally with 5 mcc. of radioactive vitamin B<sub>12</sub> (labeled with Co<sup>60</sup>) and were placed in metabolism cages for collection of 24-hour urine specimens. At the end of this period, they were killed by decapitation, and 1 ml. of blood was collected from each rat. Whole liver weights were recorded and approximately 250 mg. samples from each rat were removed for counting radioactivity. Both blood and liver samples were ashed in a muffle furnace for two hours. Urine samples were prepared by drying 2 ml. of urine in a crucible cover. All samples were counted under a Geiger-Muller end window counter for ten minutes. Corrections

4

were made for background. The results were calculated as counts per second per ml. of blood, counts per second per 100 mg. of liver and counts per second per 24-hour urine specimen per 100 grams of body weight.

### Results

In Table VIII it can be seen that vitamin B<sub>12</sub>-deficient rats (Group 1) retained considerably more radioactive vitamin B<sub>12</sub> in their tissues and excreted less than half as much in the urine as the vitamin B<sub>12</sub>-adequate rats (Group 2). The cortisone-treated, vitamin B<sub>12</sub>-deficient rats (Group 3) had approximately the same amount of radioactive vitamin B<sub>12</sub> in the blood, but less was concentrated in the liver and about three times as much was lost in the urine as in Group 1. When cortisone was given to vitamin B<sub>12</sub>-adequate rats (Group 4), the distribution of the radioactive vitamin was about the same as in Group 2, indicating that the hormone did not alter the retention of vitamin B<sub>12</sub> in these rats. When food intake was limited (Group 5), cortisone slightly increased the excretion of vitamin B<sub>12</sub> in the urine.

### Conclusions

These results confirm the reports of Chow et al. (1951) and Wahlstrom and Johnson (1951) that more vitamin is retained in animals which are deficient in this vitamin, and that cortisone increases the excretion of vitamin B<sub>12</sub> in vitamin B<sub>12</sub>-deficient animals. Although there may be some questions

TABLE VIII

EFFECTS OF CORTISONE AND VITAMIN B<sub>12</sub> ON DISTRIBUTION OF  
Co<sup>60</sup>-VITAMIN B<sub>12</sub> IN BLOOD, LIVER AND URINE

Group	Treatment	Distribution of Co <sup>60</sup> -Vitamin B <sub>12</sub>		
		Blood cps/ml.	Liver cps/mg.	Urine cps/100 gm. body weight/24 hrs.
1	No vitamin B <sub>12</sub>	0.219	0.104	10.87
2	Vitamin B <sub>12</sub> 200 ug./kilogram	0.149	0.078	24.69
3	Cortisone	0.214	0.083	35.66
4	Cortisone + Vitamin B <sub>12</sub>	0.179	0.096	26.88
5	Cortisone + Vitamin B <sub>12</sub> (pair-fed) <sup>2</sup>	0.187	0.093	30.65

as to whether the activity measured was actually vitamin B<sub>12</sub>, this can be assumed since Chow et al. (1951, 1953) showed that biological and radioactive vitamin B<sub>12</sub> values in tissues and urine of rats were in close agreement. It should be recalled that the amount of vitamin B<sub>12</sub> fed the rats in Groups 2, 4 and 5 was about ten times above normal requirements, and hence it is not surprising that cortisone failed to alter markedly the distribution or excretion of vitamin B<sub>12</sub> in these animals.

Experiment VII. Excretion of Radioactive Vitamin B<sub>12</sub> in the Urine following Injection of Cortisone at Different Levels

Purpose

This experiment was intended to provide further information on the effects of cortisone on urinary vitamin B<sub>12</sub> losses. Specifically, it was desired to determine the effects of different levels of cortisone in vitamin B<sub>12</sub>-deficient rats and in rats fed only normal vitamin B<sub>12</sub> requirements.

Methods

Thirty young male rats were initially fed the vitamin B<sub>12</sub>-deficient stock diet for 60 days and were then divided into six uniform groups of five each. Three groups were continued on the stock soybean meal diet and the other three groups were fed the same diet supplemented with vitamin B<sub>12</sub> in amounts of 20 mcg. per kilogram of ration for 10 days. Twenty mcg. of vitamin B<sub>12</sub> per kilogram of diet is believed to represent the normal requirement for growing rats (Stokstad et al. 1949; Zucker et al. 1950).

Beginning on the 11th day, the rats were treated for 20 days as follows:

Vitamin B<sub>12</sub>-deficient groups:

Group 1. Controls

2. 2 mg. Cortisone daily

3. 4 mg. Cortisone daily.

Vitamin B<sub>12</sub>-fed groups:

Group 4. Controls

5. 2 mg. Cortisone daily

6. 4 mg. Cortisone daily

Food intake and body weight were measured every two days. Urinary nitrogen was determined every five days. After 20 days of the above treatment, the rats were injected with 0.1 mcc. of radioactive vitamin B<sub>12</sub> intraperitoneally. Twenty-four-hour urine specimens were collected and vitamin B<sub>12</sub> activity was determined as in the previous experiment.

### Results

Body weight, food intake, food utilization per gram of body weight and urinary nitrogen excretion are shown in Table IX and Fig. 7. On the whole, these results are quite similar to those reported in Experiments I and II. Therefore only the urinary vitamin B<sub>12</sub> excretion values will be considered here.

In the vitamin B<sub>12</sub>-deficient rats cortisone greatly increased the excretion of the radioactive vitamin. Two mg. of the hormone daily doubled the loss of the vitamin and 4 mg. daily tripled its loss in the urine. On the vitamin-adequate diet, only the 4 mg. level of cortisone increased the loss of vitamin B<sub>12</sub> in the urine.

11



TABLE IX

EFFECTS OF DIFFERENT LEVELS OF CORTISONE ON EXCRETION OF RADIOACTIVE VITAMIN B<sub>12</sub> IN URINE

Group	Treatment	Body weight gm.			Food intake gm.	
		Pre-treatment	Beginning treatment	Final	Total	Food efficiency
Vitamin B <sub>12</sub> -deficient						
1	Control	154.2	170.0	194.0	180.8	7.53
2	2 mg. cortisone daily	154.0	173.0	169.0	188.6	--
3	4 mg. cortisone daily	153.0	169.0	134.0	149.4	--
Vitamin B <sub>12</sub> -fed						
4	Control	154.0	193.0	246.0	238.8	4.99
5	2 mg. cortisone daily	153.4	191.0	206.0	231.0	--
6	4 mg. cortisone daily	154.1	191.6	180.8	212.1	--



TABLE IX Continued

Group	Treatment	Ave. mg. N/100 gm. body weight/24 hrs.			$^{60}\text{Co}$ -vitamin B <sub>12</sub> in urine cps/100 gm./24 hrs. 0.1 mcq. I.P.
		5 days	10 days	17 days	
Vitamin B <sub>12</sub> -deficient					
1	Control	121.1	97.6	99.6	0.5417
2	2 mg. cortisone daily	146.6	140.4	141.1	1.1760
3	4 mg. cortisone daily	152.2	194.7	222.1	1.8238
Vitamin B <sub>12</sub> -fed					
4	Control	92.5	88.5	99.1	0.8265
5	2 mg. cortisone daily	128.7	121.8	127.4	0.5949
6	4 mg. cortisone daily	147.8	130.2	137.4	1.2391



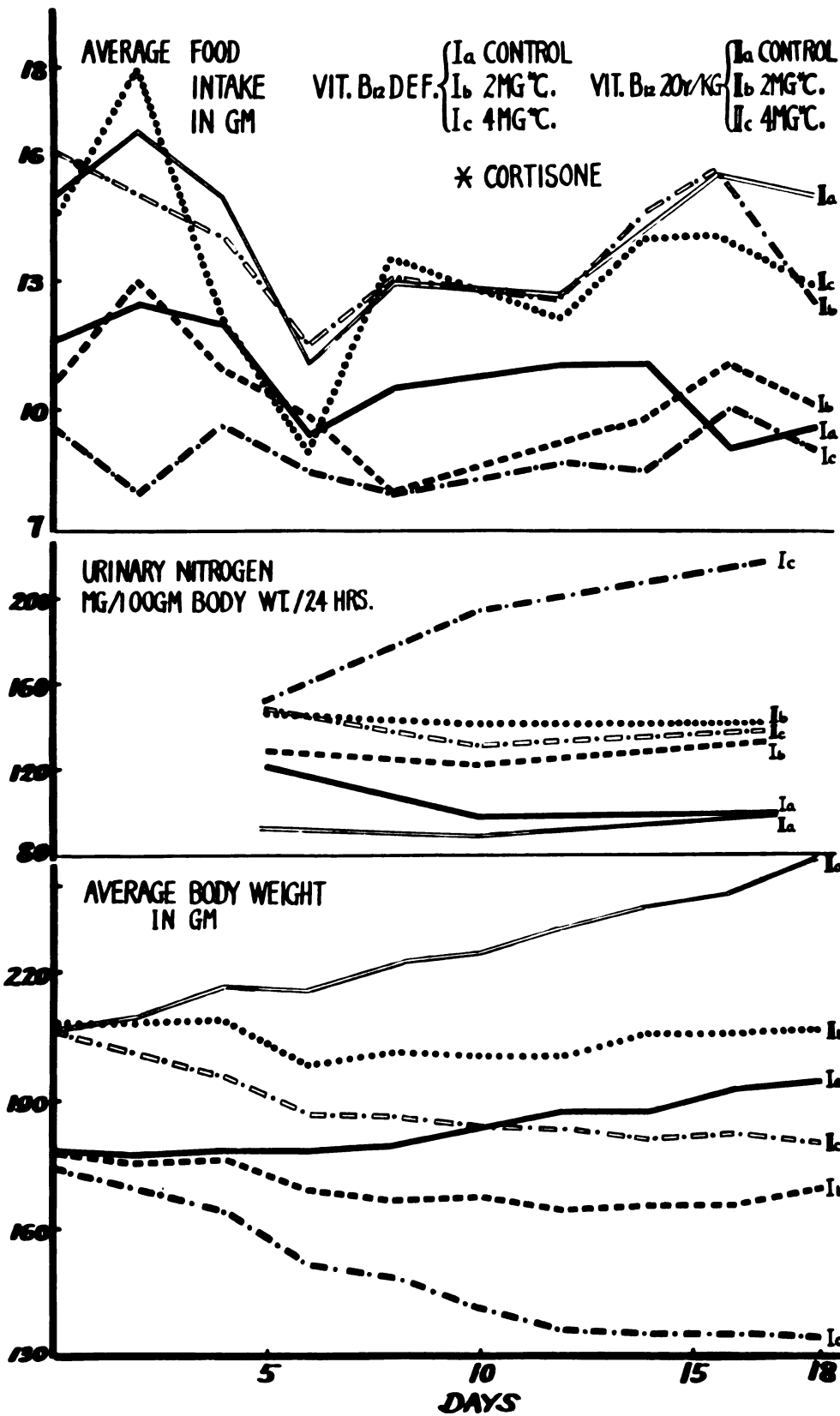


Fig. 7 Effects of different levels of cortisone on body weight, food intake and urinary nitrogen.

### Conclusions

On the whole, these results confirm those in the previous experiment. In addition however, they show that urinary losses of vitamin B<sub>12</sub> also depend on the level of cortisone in the body. In the vitamin-deficient rats, 2 mg. of cortisone doubled and 4 mg. tripled urinary vitamin B<sub>12</sub> losses. In the rats which received only a normal vitamin B<sub>12</sub> intake, there was no increase in urinary vitamin B<sub>12</sub> until 4 mg. of cortisone were injected daily. These results are believed to reflect an interference by cortisone of carbohydrate utilization, hence reducing the retention of vitamin B<sub>12</sub> in the body.

Experiment VIII. Effects of Alloxan-diabetes, Cortisone and Vitamin B<sub>12</sub> on Excretion of Radioactive Vitamin B<sub>12</sub>.

Purpose

In this experiment it was particularly desired to study the excretion of vitamin B<sub>12</sub> in alloxan-diabetic rats fed a vitamin B<sub>12</sub>-deficient or--adequate ration. In addition, further data were obtained on the effects of cortisone on the urinary excretion of vitamin B<sub>12</sub>.

Methods

Some of the rats employed in Experiment III were used in this study after having been treated as previously described for 32 days. Five rats from each group were injected intraperitoneally with a dose of 0.1 mcc. of radioactive Co<sup>60</sup>-labeled vitamin B<sub>12</sub> before they were placed in the metabolism cages. Twenty-four-hour urine specimens were collected and the radioactivity of each urine sample was determined by the same procedure employed previously.

Results

It can be seen in Table X that the vitamin B<sub>12</sub>-deficient animals (Group 1) retained more of this vitamin than the vitamin B<sub>12</sub>-adequate rats (Group 2), as was found in the previous experiments. The alloxan-diabetic, vitamin B<sub>12</sub>-deficient rats (Group 3) retained more while the alloxan-diabetic, vitamin B<sub>12</sub>-adequate rats (Group 4) retained less

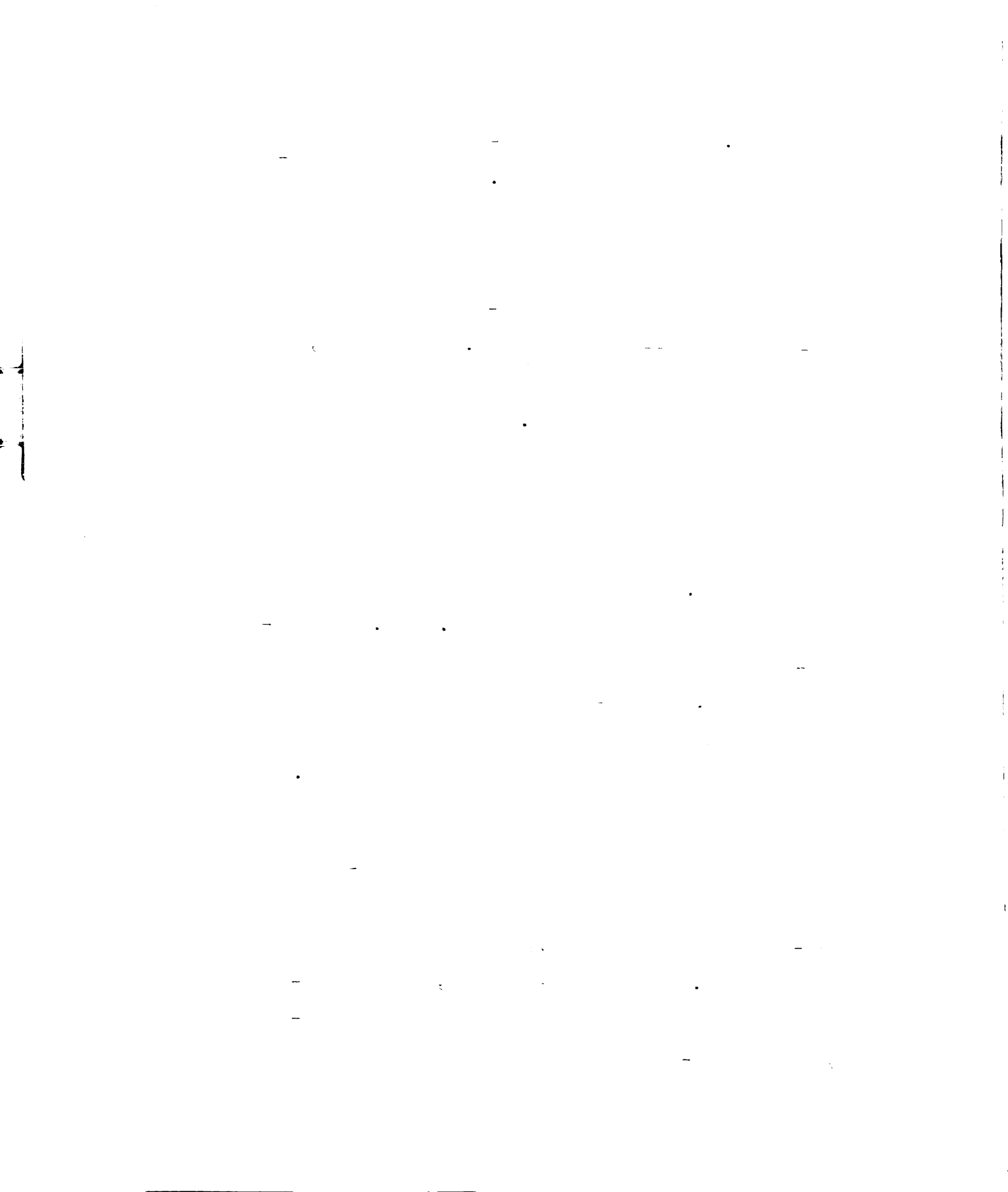
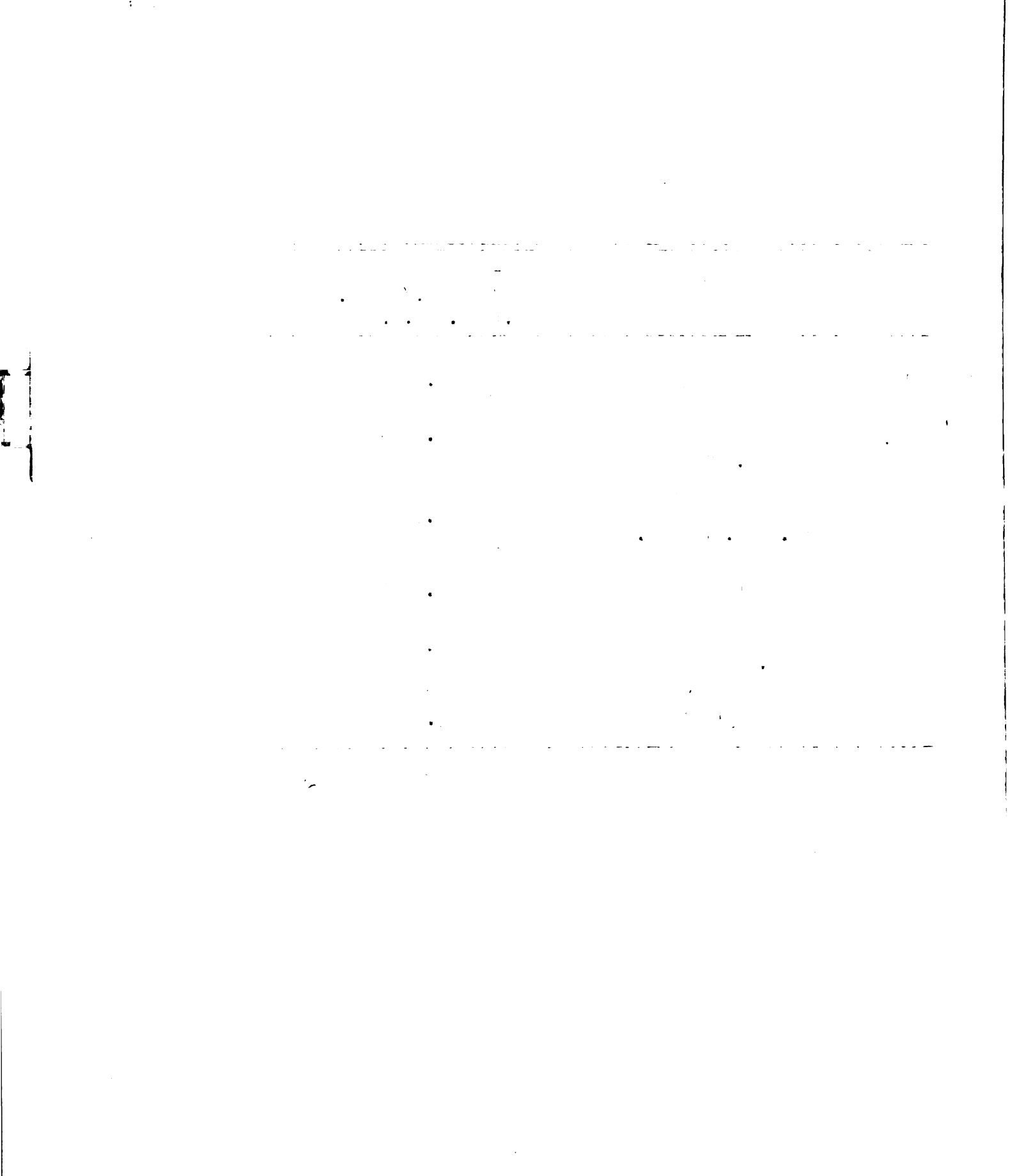




TABLE X  
EFFECTS OF ALLOXAN, CORTISONE AND VITAMIN B<sub>12</sub> ON  
EXCRETION OF RADIOACTIVE VITAMIN B<sub>12</sub> IN URINE

Group	Treatment	Co <sup>60</sup> -vitamin B <sub>12</sub> in urine cps/100 gm./24 hr. 0.1 uc. I.P.
1	No vitamin B <sub>12</sub>	2.6674
2	Vitamin B <sub>12</sub> 200 mcg./kilogram	4.3936
3	Alloxan 17.5 mg./100 gm.	2.7735
4	Alloxan + vitamin B <sub>12</sub>	4.6286
5	Cortisone 4 mg./day	6.3852
6	Cortisone + vitamin B <sub>12</sub>	4.5790



of this vitamin. The amounts of vitamin B<sub>12</sub> found in the urine were similar to those of the corresponding first two groups. Cortisone increased the excretion of vitamin B<sub>12</sub> in the urine of the vitamin B<sub>12</sub>-deficient rats (Group 5), but not in the vitamin B<sub>12</sub>-adequate animals (Group 6). This is in agreement with the previous experiments.

### Conclusions

Alloxan did not alter the urinary excretion of vitamin B<sub>12</sub> in either the vitamin B<sub>12</sub>-adequate or -deficient rats. This indicates that alloxan-diabetic rats can utilize vitamin B<sub>12</sub> as well as normal rats, and is in agreement with the other data in Experiment III showing that in alloxan-treated rats, vitamin B<sub>12</sub> can increase food intake, efficiency of food utilization and body weight gains. It is concluded therefore, that vitamin B<sub>12</sub> can act independently of insulin insofar as the foregoing effects are concerned.

Experiment IX. Effects of Glucose Administration on Excretion of Vitamin B<sub>12</sub> in Alloxan, Cortisone and Vitamin B<sub>12</sub>-Treated Rats

Purpose

In this experiment, it was desired to ascertain the pattern of vitamin B<sub>12</sub> excretion in the urine after glucose administration to normal, alloxan-diabetic and cortisone-treated rats. It was hoped that this would provide further information on vitamin B<sub>12</sub> metabolism as influenced by the foregoing treatments.

Methods

At the end of 35 days of treatment, five rats from each group in Experiment III were starved for 12 hours and were injected intraperitoneally with a dose of 750 mg. of dextrose in 5 ml. of physiological saline. This was immediately followed by another intraperitoneal injection of 0.1 mcc. of radioactive Co<sup>60</sup>-labeled vitamin B<sub>12</sub>. The rats were placed in the metabolism cages for 24 hours for urine collection, and the radioactivity in each urine sample was counted.

Results

The results are shown in Table XI. Approximately the same amounts of vitamin B<sub>12</sub> was excreted in the urine of the vitamin B<sub>12</sub>-deficient rats (Group 1), as in previous experiments. However, much less vitamin B<sub>12</sub> was excreted in the

TABLE XI

EFFECTS OF GLUCOSE INJECTIONS ON VITAMIN B<sub>12</sub> EXCRETION  
IN ALLOXAN, CORTISONE AND VITAMIN B<sub>12</sub>-TREATED RATS

Group	Treatment	Co <sup>60</sup> -vitamin B <sub>12</sub> in urine cps/100 gm./24 hrs.	
		Results from table (Without glucose) X	Present results
1	No vitamin B <sub>12</sub>	2.6674	2.3276
2	Vitamin B <sub>12</sub> 20Cmeg./kilogram	4.3936	2.9465
3	Alloxan 17.5 mg./100 gm.	2.7235	2.6827
4	Alloxan + vitamin B <sub>12</sub>	4.6286	4.5466
5	Cortisone 4 mg./day	6.3852	6.7698
6	Cortisone + vitamin B <sub>12</sub>	4.5790	2.3504

urine of the vitamin B<sub>12</sub>-adequate animals (Group 2) than in previous experiments. In Groups 3 and 4, about the same amount of vitamin B<sub>12</sub> appeared in the urine as in Experiment VIII. The administration of glucose did not alter vitamin B<sub>12</sub> excretion in the cortisone rats fed the vitamin B<sub>12</sub>-deficient diet (Group 5), but decreased the loss of vitamin B<sub>12</sub> in the vitamin-fed animals (Group 6).

### Conclusions

The decreased excretion of radioactive vitamin B<sub>12</sub> in Group 2 is probably a reflection of increased glucose utilization in these rats. Glucose administration did not alter urinary vitamin B<sub>12</sub> losses in either of the alloxan-treated groups. Perhaps this can be attributed to the fact that blood sugar was already high and was being used to the maximum but limited ability of these animals. Hence the additional injection of glucose did not alter vitamin B<sub>12</sub> metabolism. The glucose injections also did not alter the loss of the vitamin in the cortisone-treated, vitamin B<sub>12</sub>-deficient rats, probably because glucose was also being used to the limited maximum in these rats. The presence of large doses of cortisone together with a deficiency of vitamin B<sub>12</sub> inhibited glucose metabolism. In Group 6 however, extra glucose could be utilized because these rats were receiving vitamin B<sub>12</sub> in their diet. Hence less vitamin B<sub>12</sub> was excreted into the urine.

Experiment X. Effects of Insulin Injections on Vitamin B<sub>12</sub>  
Excretion in Normal, Alloxan and Cortisone-  
treated Rats

Purpose

Since there were strong indications that vitamin B<sub>12</sub> was required for full insulin action in the previous experiments, it was desired to determine the effects of insulin on the excretion of radioactive vitamin B<sub>12</sub> of normal, alloxan-diabetic and cortisone-treated rats.

Methods

Thirty weanling rats were fed the vitamin B<sub>12</sub>-deficient stock diet for 60 days. At the end of this period, the rats were divided into six uniform groups of five each and were treated as follows for 30 days:

- Group 1. No vitamin B<sub>12</sub>
2. Vitamin B<sub>12</sub> -- 200 mcg./kilogram of diet
3. Alloxan -- 17.5 mg./100 grams
4. Alloxan + Vitamin B<sub>12</sub>
5. Cortisone -- 4 mg./day/rat
6. Cortisone + Vitamin B<sub>12</sub>

At the end of 20 days, all rats were starved for 12 hours and initial blood samples were collected for glucose determinations. Three doses of 0.5 unit of insulin were injected into each rat at eight-hour intervals during a period of 24 hours. A dose of 0.1 mcc. of radioactive Co<sup>60</sup>-labeled vitamin B<sub>12</sub> was injected following the first insulin

injection into each rat, and all injections were by the intraperitoneal route. Urine samples were collected for 24 hours and radioactivity was determined as before. Food was withheld during this period.

### Results

The results are shown in Table XII. During the period of insulin administration the rats in Groups 1 and 2 were in a semi-conscious condition because of hypoglycemia, and consequently the data from these rats may not be entirely valid. The rats of the other four groups were not adversely affected by the insulin injections. Insulin apparently produced retention of the injected radioactive vitamin B<sub>12</sub> in all groups, since less of this vitamin appeared in the urine than was found under similar treatment but without insulin injections in Experiment VIII. It will be noted that the decrease in vitamin B<sub>12</sub> excretion in Group 5 was much less than in the other groups.

### Conclusions

When the results of Table XII are compared with Table X it can be seen that insulin decreased the urinary losses of vitamin B<sub>12</sub> in all groups irrespective of previous treatment. This seems logical since the foregoing experiments have indicated that insulin increases vitamin B<sub>12</sub> requirements by the body. The particularly small percentage decrease in



TABLE XII  
 EFFECTS OF INSULIN INJECTIONS ON EXCRETION OF  
 RADIOACTIVE VITAMIN B<sub>12</sub> IN NORMAL, ALLOXAN AND  
 CORTISONE-TREATED RATS

(0.5 u. of insulin/rat at 8-hour interval)

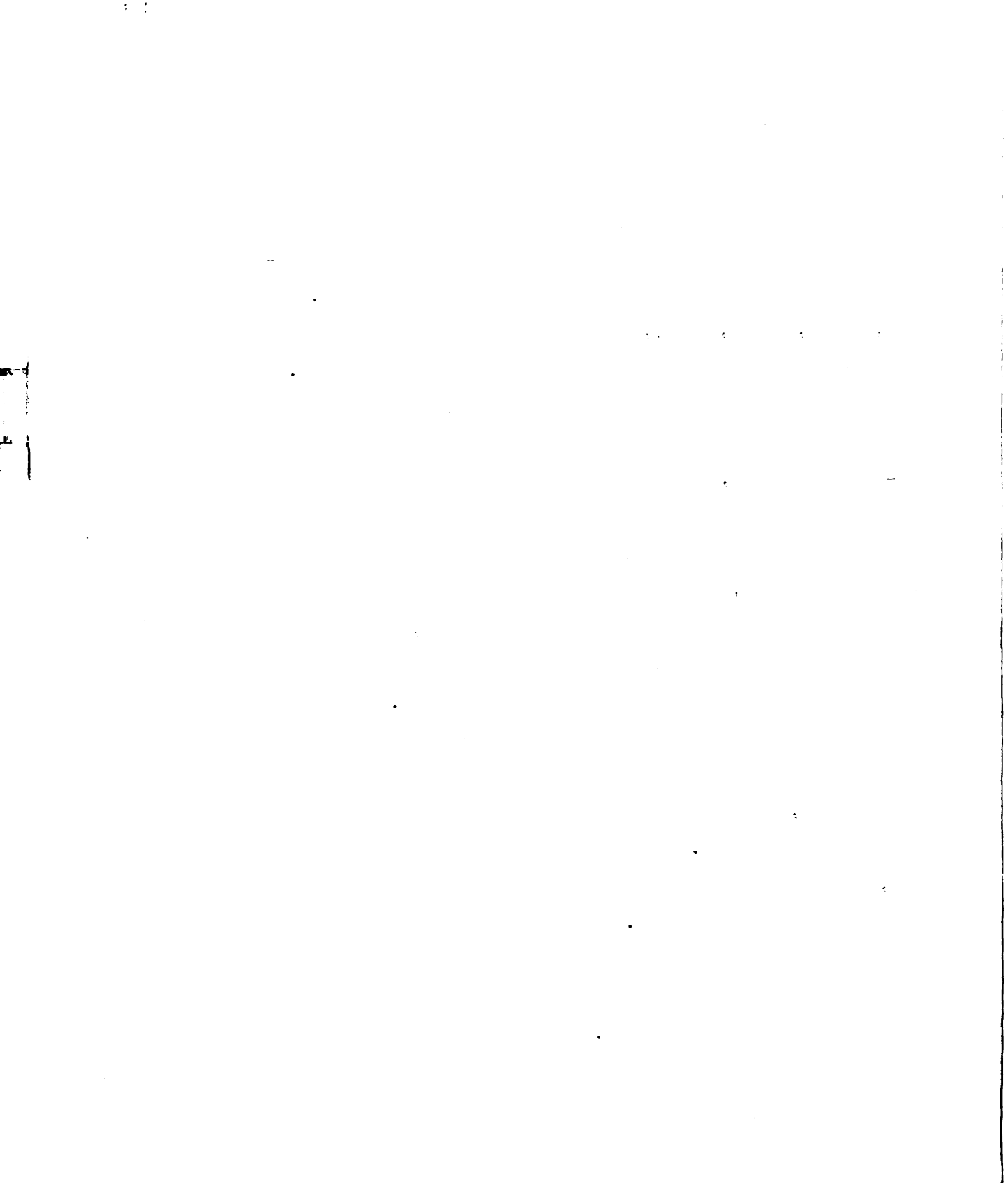
Group	Treatment	Co <sup>60</sup> -vitamin B <sub>12</sub> in urine cps/100 gm./24 hrs.		
		Results from table X (Without insulin)	Present results	Percentage decrease
1	No vitamin B <sub>12</sub>	2.6674	1.2514	53.09
2	Vitamin B <sub>12</sub> 200 mcg./kilogram	4.3936	1.3698	68.82
3	Alloxan 17.5 mg./100 gm.	2.7235	1.4872	45.39
4	Alloxan + vitamin B <sub>12</sub>	4.6286	1.6270	64.84
5	Cortisone 4 mg./day	6.3852	4.8345	24.28
6	Cortisone + vitamin B <sub>12</sub>	4.5790	1.4689	67.92

vitamin B<sub>12</sub> excretion seen in the cortisone-treated rats on the vitamin-deficient diet (Group 5) is believed to reflect a greater insulin resistance in these animals. In short, insulin was less effective in the presence of cortisone, less glucose was utilized and more vitamin B<sub>12</sub> was excreted into the urine. A further comparison of these two tables shows that in every case, the decrease in vitamin B<sub>12</sub> excretion was more marked in the vitamin-adequate (Groups 2, 4 and 6) than in the vitamin-deficient rats (Groups 1, 3 and 5). This again appears logical, since insulin was more effective in the vitamin-adequate rats, more glucose was metabolized and hence more vitamin B<sub>12</sub> was retained in the body. It should be recalled that the rats in Groups 2, 4 and 6 were receiving 200 mcg. of vitamin B<sub>12</sub> per kilogram of diet, or ten times more than their normal requirements. It is remarkable therefore, that the insulin injections should have altered the excretion pattern of vitamin B<sub>12</sub> in these rats, since this suggests that insulin increased vitamin B<sub>12</sub> needs by perhaps ten fold or more. It would be interesting to repeat this experiment but feed only normal vitamin B<sub>12</sub> requirements.

## DISCUSSION

In the reports from this laboratory dealing with interactions between cortisone and vitamin B<sub>12</sub> (Meites et al. 1951, 1952a, 1952b, 1953), it was suggested that large doses of cortisone increased requirements for vitamin B<sub>12</sub>. This view was based on the findings that (a) large doses of cortisone aggravated the condition of rats on a vitamin B<sub>12</sub>-deficient diet, as indicated by inhibition of body and hair growth, decreased appetite and increased nitrogen losses in the urine; and (b) when normal intake of vitamin B<sub>12</sub> was permitted, it had relatively little or no ability to overcome the catabolic actions of cortisone, and an intake at least ten times greater than normal was necessary to produce any marked counteraction of cortisone. It was also observed that while vitamin B<sub>12</sub> increased appetite and the efficiency with which food could be converted into body weight gains, it was prevented from doing so to its fullest capacity by cortisone. It became of primary interest therefore, to attempt to discover why large doses of cortisone increased vitamin B<sub>12</sub> needs.

The results presented in this study and the related observations of other workers are believed to provide some answers to the above questions. First it has been shown that large doses of cortisone increase the secretion of insulin



by the pancreas of the rat and guinea pig (Franckson et al. 1953, Hausberger et al. 1953). Second, insulin increases the need for vitamin B<sub>12</sub>, as demonstrated in the present experiments. Thus, (a) insulin was more effective in reducing blood glucose in the presence of adequate vitamin B<sub>12</sub> than on a deficient diet, (b) insulin reduced the excretion of radioactive vitamin B<sub>12</sub> in the urine, and (c) injected glucose was more easily metabolized in vitamin B<sub>12</sub>-adequate than in vitamin B<sub>12</sub>-deficient rats. Third, cortisone produces insulin resistance, as was observed here and by others (Franckson et al. 1953). This is believed to further increase the need for vitamin B<sub>12</sub>, since even in the presence of cortisone vitamin B<sub>12</sub> is able to augment the effectiveness of insulin. Fourth, it was confirmed that large doses of cortisone increase the urinary losses of vitamin B<sub>12</sub>, particularly in rats whose diet is deficient or just meets normal needs for vitamin B<sub>12</sub>. Whether this represents a direct effect of cortisone on vitamin B<sub>12</sub> metabolism, an effect on the kidneys or circulation, or a change in the metabolism of carbohydrate can not be adequately answered at present. Most of the evidence in this thesis favors the latter possibility.

Large amounts (ten times normal) of vitamin B<sub>12</sub> were able to partially overcome the catabolic actions of excessive doses of cortisone under ad libitum feeding but not on limited food intake. Apparently, these effects of the

vitamin were produced by inhibiting gluconeogenesis from protein by cortisone and by increasing glucose utilization. This depended on the ability of the vitamin to increase food intake. Long et al. (1940) and Engel (1949) similarly observed that administration of large amounts of carbohydrate to rats injected with adrenal cortical hormones counteracted the protein catabolic action of the latter. The observation that vitamin B<sub>12</sub> was ineffective against cortisone under limited feeding conditions is in agreement with similar findings by Rupp and Paschkis (1953). Indeed it has been noted that vitamin B<sub>12</sub> does not elicit any growth effect in rats when food intake is limited (Rupp et al. 1951; Baker, 1953). Since vitamin B<sub>12</sub> is concerned principally with carbohydrate metabolism (Bosshardt et al. 1950; Chow et al. 1952; Black et al. 1952), it appears likely that the decreased ability of cortisone to induce gluconeogenesis from protein in the presence of vitamin B<sub>12</sub> is by way of a direct action on carbohydrate metabolism. This remains to be elucidated.

Large doses of cortisone partially interfered with the ability of vitamin B<sub>12</sub> to increase the efficiency of food utilization for body growth. This is believed to be due in part to the loss of sugar in the urine and in part to increased insulin resistance, both of which were demonstrated in the present study. Although insulin does not appear to be essential for vitamin B<sub>12</sub> function, as seen in the

alloxan-diabetic rats, it may act synergistically with the vitamin in favoring lipogenesis from glucose. The latter has been shown to be an independent function of both substances. Thus cortisone, by decreasing the effectiveness of insulin, would depress its synergistic action with vitamin B<sub>12</sub>. Studies of fat formation from labeled glucose will help to determine whether this is actually true.

The fact that in alloxan-diabetic rats vitamin B<sub>12</sub> was able to increase food intake, efficiency of food utilization for body growth and glucose metabolism deserves further comment. It will be recalled that vitamin B<sub>12</sub> was practically as effective in these respects in the alloxan-treated as in the normal rats. Sturtvant et al. (1954) have similarly reported that when food intake was increased in alloxan-diabetic rats, there was increased hyperglucosuria accompanied by greater body growth. These observations are of considerable interest since it has been claimed that diabetic animals have practically no capacity to convert glucose into fat (for review of lipogenesis in diabetes see Gurin, 1954). Unfortunately no direct measures of lipogenesis were made in the present work, and a carcass analysis of the alloxan-diabetic rats would have been particularly informative. If it is presumed, however, that vitamin B<sub>12</sub> did favor lipogenesis in these rats, the possibility arises that the vitamin, particularly in large doses, can substitute

for one of essential functions of insulin. This deserves further study.

There is evidence that vitamin B<sub>12</sub> may not only be able to function independently of insulin, but also of the adrenal cortical hormones. Meites (1953) and Ralli et al. (1952) found that excessive doses of vitamin B<sub>12</sub> were able to maintain life and partial body growth in adrenalectomized rats. This was accompanied by increased food intake and efficiency of food utilization. Cortisone and insulin may also be able to function in the absence, or at least in the presence of only a limited intake of vitamin B<sub>12</sub>. It is clear that the functions of these two hormones are easily modified by the concentration of vitamin B<sub>12</sub> in the diet, and it is regrettable that no intermediate levels of vitamin B<sub>12</sub> were used in the present study. However, it was shown that on a vitamin B<sub>12</sub>-deficient diet, insulin was less effective in metabolizing glucose and cortisone was more effective in producing gluconeogenesis from protein. The reverse was true on a vitamin B<sub>12</sub>-adequate diet. This is believed to demonstrate the importance of vitamin B<sub>12</sub> in maintaining normal carbohydrate metabolism under the delicate but opposing actions of cortisone and insulin on blood sugar levels.

Vitamin B<sub>12</sub> is perhaps more important in cortisone-insulin interactions than other B-vitamins, although little information is yet available of the relation of other vitamins



to these two hormones. It has been noted, however, that a "vitamin B-complex deficiency" produces insulin resistance in animals and human beings (Martin, 1937; Elsonn et al. 1940; Biskind, 1945; Samuels, 1948) and that large doses of cortisone may aggravate the condition of young rats on a thiamin-deficient diet (Wilwerth and Meites, 1953). The need for further studies with other B-vitamins is clearly indicated, since there is ample evidence that each does not have the same role in carbohydrate, fat or protein metabolism.

In conclusion, it has been demonstrated that cortisone, the pancreas and vitamin B<sub>12</sub> all interact on carbohydrate, protein and vitamin B<sub>12</sub> metabolism. A change in the body level of any one of these factors modifies the function of the other two. It is believed that further studies of these and other vitamin-hormonal inter-relationships will increase our understanding of the intricate machinery of the body, and may even lead to more rational and effective hormone and vitamin therapy in man and animals.

## SUMMARY

1. When young rats were fed a vitamin B<sub>12</sub>-deficient diet, supplementation with this vitamin increased appetite and body weight gains, slightly increased blood glucose, greatly increased glucose tolerance, but slightly decreased urinary nitrogen excretion. When one to four mg. of cortisone acetate daily were injected into vitamin B<sub>12</sub>-deficient rats, there was a progressive increase in urinary nitrogen, increased hyperglycemia and glucosuria, decreased glucose tolerance, reduced body weight gains and decreased appetite. When 200 mcg. of vitamin B<sub>12</sub> per kilogram of diet was fed to cortisone-injected rats, and they were permitted to eat ad libitum, increases in urinary nitrogen losses were largely prevented, the hyperglycemia and glucosuria were reduced, glucose tolerance was increased and body growth was increased. Vitamin B<sub>12</sub> was ineffective in these respects when food intake was restricted to that of animals receiving cortisone without vitamin B<sub>12</sub>. It is concluded that large doses of vitamin B<sub>12</sub> can partially counteract the protein catabolic actions of cortisone by increasing appetite, increasing the availability and utilization of carbohydrate by the organism and reducing gluconeogenesis from protein.

2. Large doses of cortisone partially interfered with the favorable action of vitamin B<sub>12</sub> in increasing the

efficiency of food utilization for body growth. This was accompanied by hyperglycemia and glucosuria, and was related to increased insulin resistance. Less carbohydrate was therefore left available for transformation into body weight gains (probably fat).

3. Alloxan-diabetes reduced body growth and the feed/gain ratio on the vitamin B<sub>12</sub>-deficient but not on the vitamin B<sub>12</sub>-adequate diet. In the latter rats there was much higher blood glucose, more urinary glucose, increased glucose tolerance but about the same urinary nitrogen losses as in the former animals. It is concluded that vitamin B<sub>12</sub> can act independently of insulin insofar as its effects on glucose utilization and body growth are concerned.

4. Single injections of insulin (2 units in most cases) were much more effective in reducing blood glucose in normal, alloxan-diabetic and cortisone-treated rats on a vitamin B<sub>12</sub>-adequate than on a vitamin B<sub>12</sub>-deficient diet. This indicates that an ample supply of vitamin B<sub>12</sub> is essential for maximum insulin action. By far the greatest resistance to insulin was found in the cortisone-treated rats on the vitamin B<sub>12</sub>-deficient diet, confirming the findings that cortisone increases insulin resistance.

5. (a) Injections of large doses of cortisone (2 to 4 mg. daily) increased the urinary excretion of radioactive vitamin B<sub>12</sub>, particularly in rats fed a vitamin B<sub>12</sub>-deficient diet. On a diet meeting only normal requirements for

vitamin B<sub>12</sub> (20 mcg./kilogram), cortisone did not increase urinary vitamin B<sub>12</sub> until 4 mg. were injected daily. In general, the amounts of radioactive vitamin B<sub>12</sub> lost in the urine were shown to be directly related to the dose of cortisone administered.

(b) Intraperitoneal injections of 750 mg. of glucose did not change urinary losses of vitamin B<sub>12</sub> in alloxanized rats fed either a vitamin B<sub>12</sub>-adequate or -deficient diet. Apparently blood glucose was already being used to the maximum extent possible in these rats.

(c) In normal and cortisone-treated rats on a vitamin B<sub>12</sub>-adequate but not on a vitamin B<sub>12</sub>-deficient diet, intraperitoneal injections of glucose decreased the loss of urinary vitamin B<sub>12</sub>. This is believed to reflect greater glucose utilization in the former animals.

(d) Insulin injections (3 injections of 0.5 unit each in 24 hours) greatly reduced urinary radioactive vitamin B<sub>12</sub> losses in normal, alloxanized and cortisone-treated rats whether on a vitamin B<sub>12</sub>-adequate or -deficient diet. This is believed to reflect greater glucose utilization in these animals. The decreases in urinary vitamin B<sub>12</sub> were less on the vitamin-deficient diet, particularly in the cortisone-treated animals, and is believed to reflect the reduced effectiveness of insulin on glucose utilization in these rats.



## BIBLIOGRAPHY

- Abel, J. J., Geilling, E. M. K., Rouiller, C. A., Bell, F. K., and Wintersteiner, O. Crystalline insulin. J. Pharm. and Exper. Therap. 3: 65, 1927.
- Abrams, G. D., Baker, B. L., Ingle, D. J., and Li, C. H. The influence of somatotrophic and corticotrophic hormones on the islets of Langerhans of the rat. Endo. 53: 252, 1953.
- Albright, F. Cushing's syndrome, its pathological physiology, its relationship to adreno-genital syndrome, and its connection with problems of reaction of body to injurious agents ("Alarm reaction" of Selye). Harvey Lectures 38: 123, 1942-1943.
- Anderson, E., Lindner, E., and Sutton, F. Die pankreatrope Substanz Aus dem Hypophysenvorderlappen. I. Uber die Darstellung und die Eigenschaften der pankreatropen Substanz Klin. Wchnschr. 12: 1436, 1933.
- Anderson, E., and Long, J. A. The effect of hyperglycemia on insulin secretion as determined with the isolated rat pancreas in a perfusion apparatus. Endo. 41: 92, 1947.
- Anderson, E. I., and Stekol, J. A. Vitamin B<sub>12</sub> and folic acid in the biosynthesis of component amino acids of glutathione. J. Biol. Chem. 202: 611, 1953.
- Arnrich, L., Lewis, E. M., and Morgan, A. F. Growth of dogs on purified diet plus aureomycin and or vitamin B<sub>12</sub>. Proc. Soc. Exp. Biol. and Med. 80: 401, 1952.
- Bach, S. J., and Holmes, E. C. The effect of insulin on carbohydrate formation in the liver. Biochem. J. 31: 89, 1937.
- Bailey, C. C. Alloxan diabetes. Vit. and Horm. 7: 365, 1949.
- Bailey, C. C., and Bailey, O. T. The production of diabetes mellitus in rabbits with alloxan. J. Am. Med. Assoc. 122: 1165, 1943.
- Bailey, O. T., Bailey, C. C., and Hagon, W. H. Alloxan diabetes in the rabbits -- a consideration of the morphologic and physiologic changes. Am. J. Med. Sci. 208: 450, 1944.



Baker, B. L., and Ingle, P. J. Growth inhibition in bone and bone marrow following treatment with adrenocorticotropin. (ACTH). Endo. 43: 422, 1948.

Baker, B. L., Ingle, D. J., and Li, C. H. The histology of the lymphoid tissue induced by adrenal corticotropin. Am. J. Anat. 88: 313, 1951.

Baker, N. Chaikoff, I. L., and Schusdek, A. Effect of fructose on lipogenesis from lactate and acetate in diabetic liver. J. Biol. Chem. 194: 435, 1952.

Baker, W. P. A study of the interactions of vitamin B<sub>12</sub> and desoxycorticosterone acetate in unilaterally nephrectomized rats. M. S. Thesis, Michigan State College, 1953.

Banting, F. G., Best, C. H., Collip, J. B., and Macleod, J. J. R. Physiological action of insulin. Trans. Roy. Soc. Canada 16: 1, 1922.

Banting, F. G., Best, C. H., Collip, J. B., and Noble, E. C. The effect of insulin on the percentage amounts of fat and glycogen in the liver and other organs of diabetic animals. Trans. Roy. Soc. Canada 16: 39, 1922.

Barbee, K. W., and Johnson, B. C. Metabolism of vitamin B<sub>12</sub>. Proc. Soc. Exp. Biol. and Med. 76: 720, 1951.

Barnes, R. H., Miller, E. S., and Burr, G. O. Adrenals and fat absorption. J. Biol. Chem. 140: 241, 1941.

Barter, L. Effect of adrenal cortex on the sugar metabolism. Ann. Paediat. 170: 189, 1948.

Bartlett, C. R., Wick, A. N., and MacKay, E. M. The influence of insulin and adrenal cortical compounds on metabolism of radioactive C<sup>14</sup>-glucose in the isolated rat diaphragm. J. Biol. Chem. 178: 1003, 1949.

Becker, B., Lang, C. A., and Chow, B. F. Vitamin B<sub>12</sub> excretion and diabetic retinopathy. J. Clin. Nutr. 1: 417, 1953.

Bennett, L. L., and Roberts, L. M. Hypersensitivity to insulin in eviscerated hypophysectomized rats. Am. J. Physiol. 146: 502, 1946.

Bennett, M. A. Utilization of homocystine for growth in the presence of vitamin B<sub>12</sub> and folic acid. J. Biol. Chem. 187: 751, 1950.



11

- Bennett, M. A., Joralemon, J., and Halpern, P. E. The effect of vitamin B<sub>12</sub> on rat growth and fat infiltration of the liver. J. Biol. Chem. 193: 285, 1951.
- Bergman, H. C., and Klein, D. Relation of body weight to liver glycogen storage potency of adrenal cortical extract. Endo. 33: 174, 1943.
- Best, C. H. The liver and carbohydrate metabolism. Lancet 226: 1216, 1934.
- Best, C. H., Campbell, J., and Haist, R. E. The effect of anterior pituitary extract on the insulin content of the pancreas. J. Physiol. 97: 200, 1939.
- Best, C. H., Dale, H. H., Hoet, J. P., and Marks, H. P. Oxidation and storage of glucose under the action of insulin. Proc. Roy. Soc. London B 100: 55, 1926.
- Best, C. H., Haist, R. E., and Ridout, J. H. Diet and the insulin content of pancreas. J. Physiol. 97: 107, 1939.
- Best, C. H., Hoet, J. P., and Marks, H. P. The fate of sugar disappearing under the action of insulin. Proc. Roy. Soc. London B 100: 32, 1926.
- Best, C. H., and Lucas, C. C. Some effects of vitamin B<sub>12</sub> in weanling rats consuming hypolipotropic diets. Canadian J. Med. Sci. 31: 135, 1953.
- Bethell, J. J., and Lardy, H. A. Comparative effectiveness of vitamin B<sub>12</sub>, whole liver substance and extracts of high A.P.A. activity as growth materials for hyperthyroid animals. J. Nutr. 37: 495, 1949.
- Bird, F. H. The animal protein factor and mortality in chicks. Poul. Sci. 29: 314, 1950.
- Biskind, M. S., and Shreier, H. On the significance of nutritional deficiency in diabetes. Exp. Med. and Surg. 3: 299, 1945.
- Black, A., and Bratzler, . The effect of an APF supplement, vitamin B<sub>12</sub>, and streptomycin on the metabolism of rat. J. Nutr. 47: 1, 1952.
- Blight, J. C., King, J. X., and Ellis, N. R. Effect of vitamin B<sub>12</sub> and aureomycin concentrates on the growth rate of unthrifty weanling pigs. J. Ani. Sci. 11: 92, 1952.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific requirements for record-keeping, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to report any discrepancies immediately.

3. The third part of the document discusses the consequences of failing to maintain accurate records, including the potential for fines and penalties. It also discusses the importance of training staff on proper record-keeping procedures and the need to establish a strong internal control system.

4. The fourth part of the document discusses the importance of transparency and accountability in the financial system. It emphasizes that all transactions should be clearly documented and that the results of audits should be made available to the public.

5. The fifth part of the document discusses the importance of ongoing monitoring and evaluation of the record-keeping system. It emphasizes that the system should be regularly reviewed and updated to reflect changes in the financial system and to ensure that it remains effective and efficient.

- Bloomfield, A. L. Coincidence of diabetes mellitus and Addison's disease, effect of cortical extract on glycemia and glycosuria. Bull. Johns-Hopkins Hosp. 65: 456, 1939.
- Blunt, J. W. Jr., Plotz, C. M., Lattes, R., Howes, E. L., Meyer, K. and Ragan, C. Effect of cortisone on experimental fractures in the rabbits. Proc. Soc. Exp. Biol. and Med. 73: 678, 1950.
- Bodo, R. C., de Bloch, H. I., and Slater, I. The role of the anterior pituitary in the maintenance of normal blood sugar levels and in the physiological mobilization of liver glycogen. Am. J. Physiol. 137: 671, 1942.
- Bodo, R. C., de Kurtz, M., Ancowitz, A., and Kiang, S. P. Anti-insulin and diabetogenic actions of purified anterior pituitary growth hormone. Am. J. Physiol. 163: 310, 1950.
- Bornstein, J., Reid, E., and Young, F. G. The hyperglycemic action of blood from animals treated with growth hormone. Nature 168: 903, 1951.
- Bosshardt, D. K. Studies of the nature of the protein catabolic response to adrenal cortical extract accentuation by insulin hypoglycemia. Endo. 45: 170, 1949.
- Bouchaert, J. P., and de Duve, C. The action of insulin. Physiol. Rev. 27: 39, 1947.
- Bourne, G. H., and Kidder, G. W. Biochemistry and physiology of nutrition, Vol. I. Acad. Press, Ind., New York, 1953.
- Boutwell, R. K., and Chiang, R. The acute effect of cortisone treatment on the utilization of glucose by the mouse. Arch. Biochem. and Biophysics 50: 461, 1954.
- Brady, R. O., Lukens, F. D. W., and Gurin, S. Hormonal influence upon the in vitro synthesis of radioactive fatty acid. Science 113: 413, 1951.
- Bridge, E. M. The action of insulin on glycogen reserves. Bull. Johns-Hopkins Hosp. 62: 408, 1938.
- Britton, S. W. Adrenal insufficiency and related considerations. Physiol. Rev. 10: 617, 1930.
- Britton, S. W., and Silvette, H. The apparent prepotent function of the adrenal glands. Am. J. Physiol. 100: 701, 1932.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews with key personnel. Secondary data was obtained from internal company reports and industry publications.

The third section details the statistical analysis performed on the collected data. Various statistical tests were used to determine the significance of the findings. The results indicate a strong positive correlation between the variables being studied. This suggests that the factors identified in the study have a significant impact on the outcome.

The fourth section discusses the implications of the study's findings. It highlights the practical applications of the research and offers recommendations for future work. The author suggests that further research should be conducted to explore the underlying causes of the observed trends and to test the findings in a different context.

Finally, the document concludes with a summary of the key points and a statement of the author's appreciation for the support provided by the research team and funding agencies. The author expresses confidence in the reliability of the data and the validity of the conclusions drawn.

- Britton, S. W., and Silvette, H. The adrenal cortex and carbohydrate metabolism. Cold Spring Harbor Sym. Quart. Biol. 5: 357, 1937.
- Britton, S. W., Silvette, H., and Kline, R. Carbohydrate and electrolyte changes in adrenal insufficiency in the dog. Am. J. Physiol. 122: 446, 1938.
- Brownell, K. H., Hartman, F. A., and Liu, T. Y. Glycogenic and lipid effect of adrenal secretion. Am. J. Physiol. 167: 605, 1951.
- Buchanan, J. M., Hasting, A. B., and Nesbett, F. B. The role of carboxyl-labeled acetic, propionic and butyric acids in liver glycogen formation. J. Biol. Chem. 150: 413, 1943.
- Bürger, M., and Brandt, W. Über das Glukagon (die hyperglykamiscerenden Substanz der Pankreas). Ztschr. f. d. ges. exper. Med. 96: 375, 1935.
- Burin, M., and Bird, H. R. A chick growth factor in cow manure. J. Biol. Chem. 163: 393, 1946.
- Burnes, J. H., and Marks, H. P. The production of sugar in the perfused liver from non-protein sources. J. Physiol. 61: 497, 1926.
- Burnes, M. M., and McKibbin. The lipotropic effect of vitamin B<sub>12</sub> in dog. J. Nutr. 44: 487, 1951.
- Cary, C. A., and Hartman, A. M. Yearbook of Agriculture, 1943-1947. U. S. Department of Agriculture, 1947, p. 779.
- Chaikoff, I. L., Entenman, C., and Montgomery, M. C. The mechanism of action of anti-fatty liver factor of the pancreas II. Free methionine prevents fatty livers in completely depancreatized dogs maintained with insulin and fed a lean meat diet. J. Biol. Chem. 160: 489, 1945.
- Chaikoff, I. L., Entenman, C., and Montgomery, M. C. The mechanism of the pancreas III. A comparison of hydrolyzed and unhydrolyzed casein in the prevention of fatty livers of the completely depancreatized dog maintained with insulin. J. Biol. Chem. 168: 177, 1947.
- Chaikoff, I. L., and Forker, L. L. The anti-diabetic action of insulin on nitrogen metabolism. Endo. 46: 319, 1950.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text notes that without reliable records, it would be difficult to track the flow of funds and to identify any irregularities.

2. The second part of the document focuses on the role of internal controls in ensuring the accuracy of financial reporting. It describes how internal controls are designed to prevent errors and to detect any unauthorized transactions. The text highlights that internal controls are a key component of an organization's risk management strategy and are essential for maintaining the trust of investors and other stakeholders.

3. The third part of the document discusses the importance of transparency and disclosure in financial reporting. It notes that providing clear and concise information about an organization's financial performance is essential for making informed investment decisions. The text emphasizes that transparency is a key factor in building trust and confidence in the financial system.

4. The fourth part of the document discusses the role of external audits in ensuring the accuracy of financial reporting. It describes how external audits are conducted by independent auditors who provide an objective assessment of an organization's financial statements. The text notes that external audits are a critical part of the financial reporting process and are essential for maintaining the integrity of the financial system.

5. The fifth part of the document discusses the importance of ongoing monitoring and evaluation of financial reporting processes. It notes that financial reporting processes are not static and must be regularly reviewed and updated to reflect changes in the business environment. The text emphasizes that ongoing monitoring and evaluation are essential for ensuring the continued accuracy and reliability of financial reporting.

- Chaikoff, I. L., and Soskin, S. The utilization of acetoacetic acid by normal and diabetic dogs before and after evisceration. Am. J. Physiol. 87: 58, 1928.
- Chamber, W. H. Undernutrition and carbohydrate metabolism. Physiol. Rev. 18: 248, 1938.
- Chamber, W. H., and Coryllos, P. N. The blood sugar and urinary dextrose nitrogen ration in the hours following pancreactomy. Am. J. Physiol. 78: 270, 1926.
- Charalampous, F. C., and Hegsted, M. D. Acetylation in the diabetic rat. J. Biol. Chem. 180: 623, 1949.
- Charkey, L. W., Manning, W. K., Kano, A. K., Gassner, F. X., Hopwood, M. C., and Madson, I. L. A further study of vitamin B<sub>12</sub> in relation to amino acid metabolism in the chick. Poultry Sci. 32: 630, 1953.
- Charkey, L. W., Wilgus, A. R., Patton, A. R., and Gassner, F. X. Vitamin B<sub>12</sub> in amino acid metabolism. Proc. Soc. Exp. Biol. and Med. 73: 21, 1950.
- Cheng, E. W. K., and Thomas, B. H. Increasing the retention of nitrogen in albino rats through vitamin B<sub>12</sub> administration. Proc. Iowa Acad. Sci. 59: 176, 1952.
- Chernick, S. S., and Chaikoff, I. L. Insulin and hepatic utilization glucose for lipogenesis. J. Biol. Chem. 186: 535, 1950.
- Chernick, S. S., Chaikoff, I. L., Masoro, E. J., and Isaef, E. Lipogenesis and glucose oxidation in the liver of the alloxan-diabetic rat. J. Biol. Chem. 186: 527, 1950.
- Chow, B. F. Sequelae to the administration of vitamin B<sub>12</sub> to humans. J. Nutr. 43: 323, 1951.
- Chow, B. F. The metabolic role of crystalline vitamin B<sub>12</sub> in metabolism. South. Med. J. 45: 604, 1952.
- Chow, B. F. Disturbance in the metabolism of vitamin B<sub>12</sub> in diabetes and their significance, p. 105. Newer Concepts of the Causes and Treatment of Diabetes Mellitus. The National Vitamin Found. Inc. 1954.
- Chow, B. F., and Barrows, L. Role of B<sub>12</sub> on nitrogen retention of rats on soybean protein diets at different caloric levels. Fed. Proc. 9: 354, 1950.



1. The first part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

2. The second part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

3. The third part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

4. The fourth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

5. The fifth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

6. The sixth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

7. The seventh part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

8. The eighth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

9. The ninth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

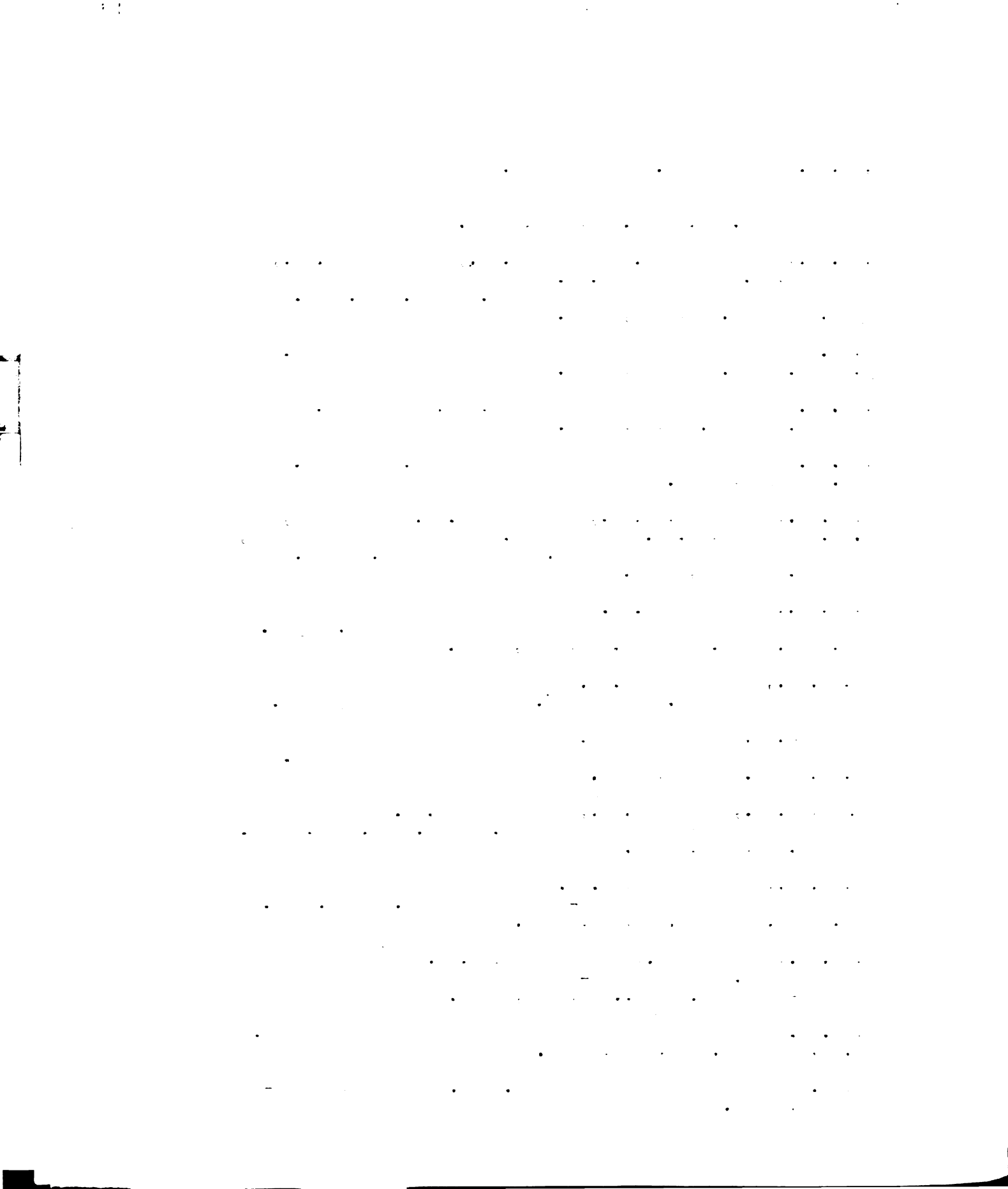
10. The tenth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

11. The eleventh part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

12. The twelfth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

13. The thirteenth part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names.

- Chow, B. F., Barrows, L., and Lang, C. The microbiological activity of vitamin B<sub>12</sub> in the urine of normal rats following the oral and subcutaneous administration of this vitamin. J. Nutr. 42: 405, 1950.
- Chow, B. F., Rosenblum, C., Silber, R. H., Woodbury, D. T., Yamamoto, R., and Lang, C. A. Oral administration of vitamin B<sub>12</sub> containing Co<sup>60</sup> to rats. Proc. Soc. Exp. Biol. and Med. 76: 393, 1951.
- Clark, I. The effect of cortisone upon protein synthesis. J. Biol. Chem. 200: 69, 1953.
- Cori, C. F. Insulin and liver glycogen. J. Pharmacol. and Exp. Therap. 25: 1, 1925.
- Cori, C. F. Mammalian carbohydrate metabolism. Physiol. Rev. 11: 143, 1931.
- Cunha, T. J., Burnside, J. E., Buechman, D. M., Clasocock, R. S., Pearson, A. M., and Shealy. Effect of vitamin B<sub>12</sub>, animal protein factor and soil for pig growth. Arch. Biochem. 23: 324, 1949.
- Davis, L. D., and Chow, B. F. Content of radioactive vitamin B<sub>12</sub> in the feces of rats fed Co<sup>60</sup> and aureomycin. Proc. Soc. Exp. Biol. and Med. 77: 218, 1951.
- Derbes, V. J., and Weiss, T. E. Untoward reactions of cortisone and ACTH. Charles C. Thomas Publisher, 1951.
- Dougherty, T. F., and White, A. Functional alterations in lymphoid tissue induced by adrenal cortical secretion. Am. J. Anat. 77: 81, 1945.
- Dragstedt, L. R., Allen, J. G., and Smith, E. M. Extensive insulin tolerance in diabetic dogs. Proc. Soc. Exp. Biol. and Med. 54: 292, 1943.
- Draper, H. H., and Johnson, B. C. Effect of cortisone on the metabolism of certain B-vitamins in rat. Proc. Soc. Exp. Biol. and Med. 82: 73, 1953.
- Drill, V. A., Overman, R., and Shaffer, C. B. Carbohydrate metabolism I. Effect of B-vitamins on liver glycogen of thyroid-fed rats. Endo. 31: 245, 1942.
- Drury, D. R. The role of insulin in carbohydrate metabolism. Am. J. Physiol. 131: 536, 1940.
- Duncan, G. Diseases of metabolism, p. 711. Sanders, Philadelphia, 1942.



- de Duve, C., Hers, H. G., and Bouckaert, J. P. Nouvelles recherches concernant l'action de l'insuline. Arch. Int. Pharma. et. Therap. 72: 45, 1946.
- Elsom, K. O., Lukens, F. D. W., Montgomery, E. H., and Jonas, L. Metabolic disturbance in experimental human vitamin B deficiency. J. Clin. Invest. 19: 153, 1940.
- Emerson, G. A. Growth promoting activity of vitamin B<sub>12</sub> in rats receiving thyroid substances. Proc. Soc. Exp. Biol. and Med. 70: 392, 1949.
- Emerson, J. A., Keith, E., Tolter, J. R., and Day, P. L. Vitamin B<sub>12</sub> -- a growth factor for young rats. Fed. Proc. 8: 381, 1949.
- Engel, F. L. Studies of the nature of the protein catabolic response to adrenal cortical extract accentuation by insulin hypoglycemia. Endo. 45: 170, 1949.
- Engel, F. L. Studies on the site and mode of action of the adrenal cortex in protein metabolism, in pituitary adrenal system. Washington A. A. A. S., 1950, p. 62.
- Engel, F. L. Observation on the inter-relationship between insulin, the adrenal cortex and non-specific stress (cold) in adipose tissue, glycogen synthesis in the rat. Endo. 49: 127, 1951.
- Engel, F. L., Schiller, S., and Pentz, E. I. Studies of the nature of the protein catabolic response of adrenal cortical extract. Endo. 44: 458, 1949.
- Ershoff, B. H. An anti-thyrotoxic factor for the rat not identical with vitamin B<sub>12</sub>. Proc. Soc. Exp. Biol. and Med. 71: 209, 1949.
- Ershoff, B. H. Effect of vitamin B<sub>12</sub> and liver residue on growth of hyperthyroid male rats. Proc. Soc. Exp. Biol. and Med. 73: 459, 1950.
- Ershoff, B. H. Beneficial effects of liver on cortisone acetate toxicity in the rat. Proc. Soc. Exp. Biol. and Med. 78: 836, 1951.
- Ershoff, B. H., and Parrott, F. D., Jr. Effect of B-vitamin deficiencies on the leucocyte responses to epinephrine and corticotrophin. J. Clin. Nutri. 1: 124, 1953.
- Evans, G. The adrenal cortex and endogenous carbohydrate formation. Am. J. Physiol. 114: 297, 1935.



- Evans, G. The effect of insulin on cardiac and liver glycogen. Am. J. Physiol. 134: 798, 1941.
- Eversole, W. J. Relation of carbohydrate-deficient diets to the effectiveness of the hormone of the adrenal cortex. Endo. 37: 450, 1945.
- Feller, D. D., Chaikoff, I. L., Strisover, E. H., and Searle, G. L. Glucose utilization in the diabetic dog studied with C<sup>14</sup>-glucose. J. Biol. Chem. 188: 865, 1951.
- Feller, D. D., Strisover, E. H., and Chaikoff, I. L. Turnover and oxidation of body glucose in normal and alloxan-diabetic rats. J. Biol. Chem. 187: 571, 1950.
- Firth, J., Mistry, S. P., James, M. F., and Johnson, B. C. Vitamin B<sub>12</sub> and trans-methylation in the baby pig. Proc. Soc. Exp. Biol. and Med. 84: 307, 1953.
- Foa, P. P., Magid, E. B., Glassman, M. D., and Weinstein, H. R. Anterior pituitary growth hormone (STH) and pancreas secretion of glucogen. Proc. Soc. Exp. Biol. and Med. 83: 758, 1953.
- Forbes, J. C., and Petterson, O. Lipotropic action of vitamin B<sub>12</sub>. Virginia J. Sci. 4: 11, 1953.
- Franckson, J. R. M., Gepts, W., Bastenia, P. A., Conard, V., Cordier, N., and Kovaes, L. Observations sur le diabetes steroide experimental du rat. Acta Endo. 14: 153, 1953.
- Frost, D. V., Fricke, H. H., and Spruth, H. C. Rat growth assay for vitamin B<sub>12</sub>. Proc. Soc. Exp. Biol. and Med. 72: 102, 1949.
- Frost, D. V., Fricke, H. H., and Spruth, H. C. Rat growth assay for vitamin B<sub>12</sub>. J. Nutr. 49: 107, 1953.
- Gaebler, O. H., and Diszerski, W. E. Effect of yeast or water soluble vitamins in experimental pancreatic diabetes. Endo. 36: 227, 1945.
- Gassner, F. X., Hopwood, M. L., and Madson, I. L. A further study of vitamin B<sub>12</sub> in relation to amino acid metabolism in the chick. Poul. Sci. 32: 630, 1953.
- Gemmell, C. L., and Hanman, L. The effect of insulin on glycogen deposition and on glucose utilization by isolated muscles. Bull. Johns-Hopkins Hosp. 68: 50, 1941.



- Gershberg, H., and Long, C. N. H. The activation of adrenal cortex by insulin hypoglycemia. J. Clin. Endo. 8: 587, 1948.
- Gills, M., and Norris, L. C. Methylation of homocystine by chicks deficient in vitamin B<sub>12</sub>. Proc. Soc. Exp. Biol. and Med. 77: 13, 1951.
- Goldner, M. G., and Gomori, G. Studies on the mechanism of alloxan diabetes. Endo. 35: 241, 1944.
- Goldner, W. R. C., and Long, C. N. H. The influence of certain hormones on the carbohydrate metabolism of the chicks. Endo. 30: 675, 1942.
- Goldstein, M. S., Henry, L., and Levine, R. The chemical structure of the sugars affected by insulin. Fed. Proc. 11: 56, 1952.
- Graham, C. E., Reichstein, I. P., Watson, W. J., and Hier, S. W. Effect of liver fraction and vitamin B<sub>12</sub> on body and organ weight of thyroid-fed rats. Proc. Soc. Exp. Biol. and Med. 80: 657, 1952.
- Gray, C. H., and Illing, E. K. B. Plasma and urinary amino acids in diabetes. J. Endo. 8: 44, 1951.
- Gurin, S. Lipogenesis in experimental diabetes, p. 19. Newer concepts of the causes and treatment of diabetes mellitus. The National Vitamin Found. Inc., 1954.
- Haist, R. E. Factors affecting the insulin content of the pancreas. Physiol. Rev. 24: 409, 1944.
- Hammond, J. C. Dried cow manure and dried rumen contents as a partial substitute for alfalfa leaf meal. Poultry Sci. 23: 471, 1944.
- Harper, A., Elvehjem, C. A. Effect of a vitamin B<sub>12</sub> deficiency on liver enzyme in the rat. J. Biol. Chem. 202: 151, 1953.
- Harte, R. A., Chow, B. F., and Barrows, L. Storage and elimination of vitamin B<sub>12</sub> in the rat. J. Nutr. 49: 669, 1953.
- Hartman, A. M., Dryden, L. P., and Cary, C. A. A role of vitamin B<sub>12</sub> in the normal mammal. Arch. Biochem. 23: 165, 1949.
- Hartman, A. M., Dryden, L. P., and Cary, C. A. The role and source of vitamin B<sub>12</sub>. J. Clin. Dietic. Assoc. 25: 929, 1949.



1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the various methods used to collect and analyze data. It describes the use of statistical techniques to identify trends and patterns in the data, and the importance of using reliable sources of information.

3. The third part of the document discusses the role of the auditor in the process. It explains that the auditor's primary responsibility is to provide an independent and objective assessment of the financial statements. This involves a thorough review of the records and a comparison of the results with the applicable accounting standards.

4. The fourth part of the document discusses the importance of transparency and accountability in the financial system. It notes that the public has a right to know how their money is being spent, and that the government has a responsibility to ensure that the funds are used in a responsible and efficient manner.

5. The fifth part of the document discusses the role of the media in the financial system. It notes that the media plays a crucial role in providing the public with the information they need to make informed decisions about their money. It also notes that the media can help to hold the government accountable for its actions.

6. The sixth part of the document discusses the importance of education in the financial system. It notes that the public needs to be educated about the risks of fraud and the importance of proper record-keeping. It also notes that the government has a responsibility to provide the public with the information they need to make informed decisions about their money.

7. The seventh part of the document discusses the importance of international cooperation in the financial system. It notes that the global nature of the financial system requires the cooperation of all countries in order to effectively detect and prevent fraud. It also notes that the government has a responsibility to work with other countries to ensure the integrity of the financial system.

8. The eighth part of the document discusses the importance of technology in the financial system. It notes that the use of technology can help to improve the efficiency and accuracy of the financial system. It also notes that the government has a responsibility to ensure that the technology is used in a responsible and secure manner.

9. The ninth part of the document discusses the importance of ethics in the financial system. It notes that the financial system is a complex and interconnected system, and that the actions of individuals within the system can have a significant impact on the overall system. It also notes that the government has a responsibility to ensure that the financial system is operated in a fair and ethical manner.

10. The tenth part of the document discusses the importance of the future of the financial system. It notes that the financial system is constantly evolving, and that the government has a responsibility to ensure that it remains a fair and efficient system for all. It also notes that the government has a responsibility to work with the public to ensure that the financial system is used in a responsible and ethical manner.

- Haugaard, N., and Marsh, J. B. The action of insulin. Charles Thomas, Springfield, Illinois, 1953.
- Hausberger, F. X., and Ramsay, A. J. Steroid diabetes in guinea pigs. Endo. 53: 423, 1953.
- Hawk, E. A., and Elvehjem, C. A. The effects of vitamin B<sub>12</sub> and B<sub>12f</sub> on growth, kidney hemorrhage and liver fat in<sup>12</sup> the rat fed purified diets. J. Nutr. 49: 495, 1953.
- Hawk, P. B., Oser, B. L., and Summerson, W. H. Practical physiological chemistry, 12th ed. The Blakiston Co., 1951, pp. 524, 526, 816, 865.
- Hoberman, H. P. Endocrine regulation of amino acid and protein metabolism during fasting. Yale J. Biol. and Med. 22: 341, 1950.
- Houssay, B. A. The hypophysis and carbohydrate metabolism. New England J. Med. 214: 971, 1936.
- Houssay, B. A., and Blasotti, A. Hypophysis carbohydrate metabolism and diabetes. Endo. 15: 511, 1931.
- Hsu, P. T., and Combs, G. F. Effect of vitamin B<sub>12</sub> and amino acid imbalance on growth and levels of certain blood constituents in the chick. J. Nutr. 47: 73, 1952.
- Hsu, P. T., and Combs, G. F. Influence of vitamin B<sub>12</sub> on blood levels of glucose and nitrogen containing compounds in chicks. Arch. Biochem. and Biophys. 38: 29, 1952.
- Ingle, D. J. Diabetogenic effect of some cortin-like compounds. Proc. Soc. Exp. Biol. and Med. 44: 176, 1940.
- Ingle, D. J. Effect of 3 synthetic steroid compounds upon weight and work performance of adrenalectomized rats. Proc. Soc. Exp. Biol. and Med. 44: 450, 1940.
- Ingle, D. J. Problems relating to the adrenal cortex. Endo. 31: 419, 1942.
- Ingle, D. J. Adrenal cortex. In chemistry and physiology of hormones. Washington A.A.A.S., 1945, p. 83.
- Ingle, D. J. Some studies on the role of the adrenal cortex in organic metabolism. Ann. New York Acad. Sci. 50: 576, 1949.



- Ingle, D. J. Parameters of metabolic problems. Rec. Prog. Horm. Res. 6: 159, 1951.
- Ingle, D. J., and Baker, B. L. Physiological and therapeutic effects of corticotropin (ACTH) and cortisone. Charles C. Thomas, Springfield, Illinois, 1953.
- Ingle, D. J., Evans, J. S., and Sheppard, R. The effect of insulin on the urinary excretion of  $\text{Na}^+$ ,  $\text{Cl}^-$ , N, and glucose in normal rats. Endo. 35: 370, 1944.
- Ingle, D. J., and Lukens, F. D. W. Reversal of fatigue in adrenalectomized rat by glucose and other agents. Endo. 29, 443, 1941.
- Ingle, D. J., Nezamis, J. E., and Morley, E. H. Effect of continuous intravenous infusions of glucose upon work performance of adrenalectomized rats as related to fluid volume. Am. J. Physiol. 165: 473, 1951.
- Ingle, D. J., Nezamis, J. E., and Rice, K. L. Work output and blood glucose values in normal and in diabetic rats subjected to the stimulation of muscle. Endo. 46: 505, 1950.
- Ingle, D. J., and Prestrud, M. C. Effect of adrenalectomy upon the urinary excretion of glucose and N P N in the partially depancreatized force-fed rat. Am. J. Physiol. 152: 603, 1948.
- Ingle, D. J., Prestrud, M. C., and Nezamis, J. E. Effect of administering large doses of cortisone acetate to normal rats. Am. J. Physiol. 166: 171, 1951.
- Ingle, D. J., Prestrud, M. C., Nezamis, J. E., and Kuizenga, M. H. Effect of adrenal cortex extract upon the tolerance of the eviscerated rat for intravenously injected glucose. Am. J. Physiol. 150: 423, 1947.
- Ingle, D. J., Sheppard, R., Evans, J. S., and Kuizenga, M. H. A comparison of adrenal steroid diabetes and pancreatic diabetes in the rat. Endo. 37: 341, 1945.
- Ingle, D. J., Sheppard, R., Oberle, E. A., and Kuizenga, M. H. A comparison of the acute effects of corticosterone and 17-hydroxycorticosterone on body weight and urinary excretion of sodium, chloride, potassium, nitrogen and glucose in the normal rat. Endo. 39: 52, 1946.



- Ingle, D. J., and Thorn, C. W. A comparison of the effect of 11-desoxycorticosterone and 17-hydroxy-11-dehydrocorticosterone in partially depancreatized rats. Am. J. Physiol. 132: 670, 1941.
- Ingle, D. J., Ward, E. O., and Kuizenga, M. H. The relationship of the adrenal glands to changes in urinary non-protein nitrogen following multiple fractures in the force-fed rat. Am. J. Physiol. 149: 510, 1947.
- Jacobs, H. R. Effect of cysteine on action of insulin. Proc. Soc. Exp. Biol. and Med. 38: 305, 1938.
- Jensen, H. The internal secretion of the pancreas. The Hormones. New York Acad. Press, 1948, p. 301.
- Jensen, H. Insulin, its chemistry and physiology. Oxford University Press, New York, 1938, p. 62.
- Jensen, H., and Grattan, J. F. Identify of glycotrophic (anti-insulin) substance of anterior pituitary gland. Am. J. Physiol. 128: 270, 1940.
- Jukes, T. H., and Stokstad, E. L. R. The role of vitamin B<sub>12</sub> in metabolic processes. Vit. and Horm. 9: 1, 1951.
- Kendall, E. C. Hormones of the adrenal cortex. Endo. 30: 853, 1942.
- Kimball, C. P., and Murlin, J. R. Aqueous extracts of pancreas III. Some precipitation reactions of insulin. J. Biol. Chem. 58: 337, 1923.
- Kobernick, S. D., and More, R. H. Diabetic state with lipaemia and hydropic changes in the pancreas produced in rabbits by cortisone. Proc. Soc. Exp. Biol. and Med. 74: 602, 1950.
- Kosaka, T. The control of the insulin of the pancreas. J. Physiol. 79: 416, 1933.
- Krahl, M. E., and Cori, C. F. The uptake of glucose by the isolated diaphragm of normal, diabetic and adrenalectomized rats. J. Biol. Chem. 170: 607, 1947.
- Krahl, M. E., and Park, R. C. The uptake of glucose by the isolated diaphragm of normal and hypophysectomized rats. J. Biol. Chem. 174: 939, 1948.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews with key personnel. Secondary data was obtained from existing reports and databases.

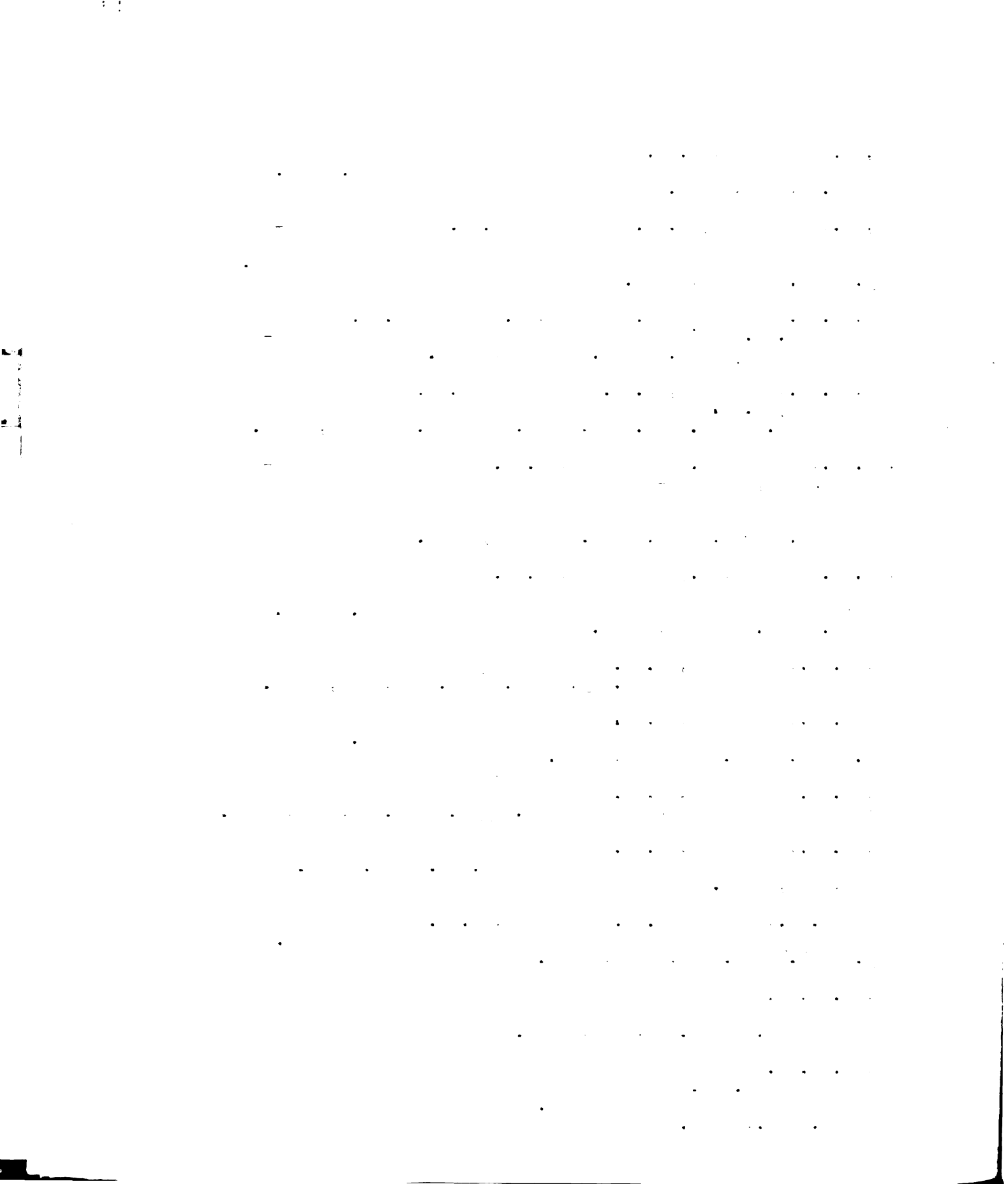
The third section details the statistical analysis performed on the collected data. Various statistical tests were used to determine the significance of the findings. The results indicate that there is a strong correlation between the variables being studied.

The fourth section discusses the implications of the findings for the organization. It suggests that the current practices are effective but could be improved by implementing certain changes. These changes are based on the insights gained from the data analysis.

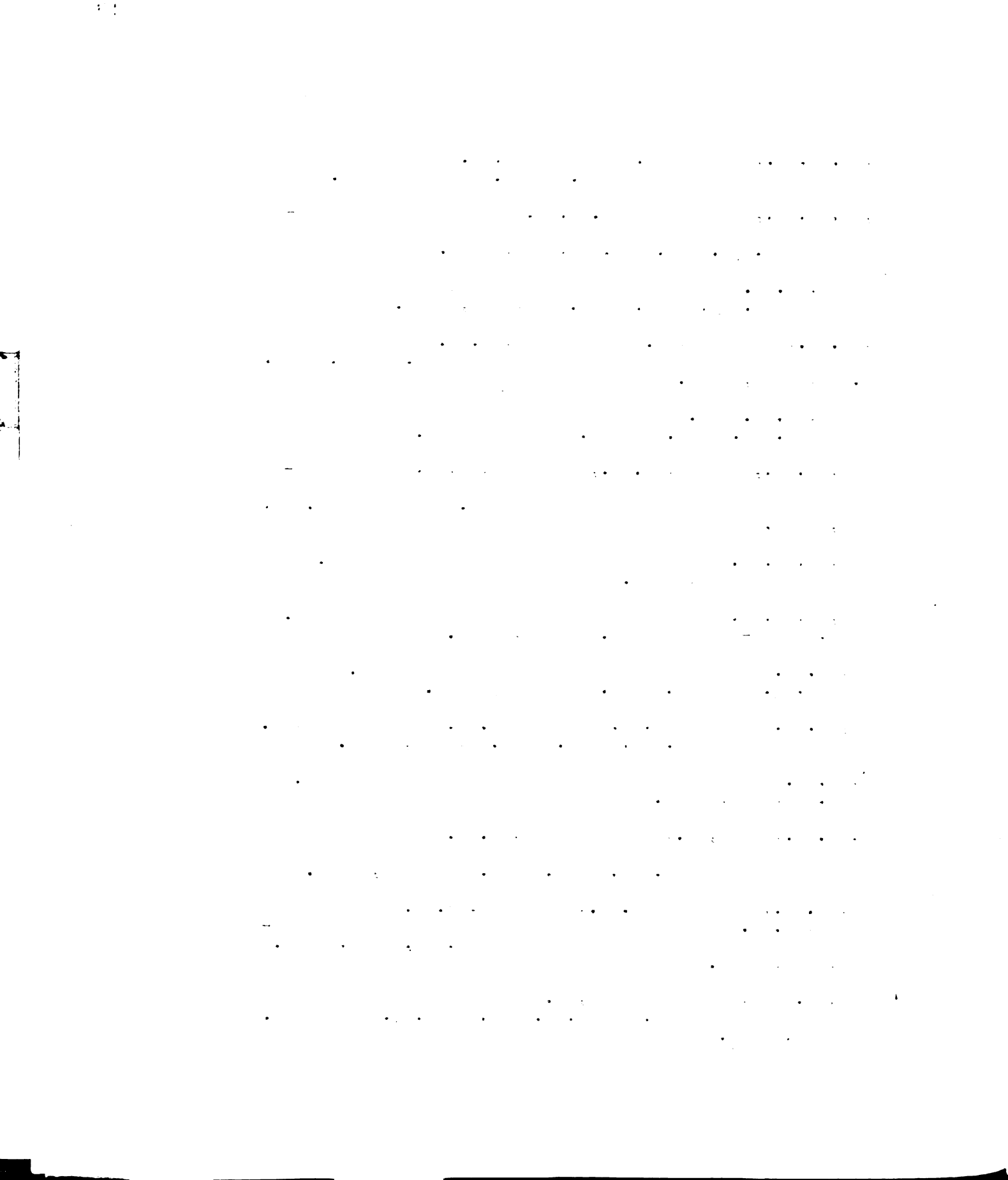
Finally, the document concludes with a summary of the key points and a list of references. The references include several academic papers and industry reports that provide additional context and support for the research.

- Lang, C., and Chow, B. F. Effect of reducing agents on the biological activities of crystalline vitamin B<sub>12</sub>. Fed. Proc. 9: 193, 1950.
- Lang, C., Gleysteen, A. M., and Chow, B. F. The disappearance of radioactivity from the tissue of rats of different ages after subcutaneous administration of radioactive B<sub>12</sub>. J. Nutr. 50: 213, 1953.
- Lewis, R. A., Kuhlmann, D., Delbue, C., Koepf, C. A., and Thorn, G. W. The effect of the adrenal cortex on carbohydrate metabolism. Endo. 27: 971, 1940.
- Lewis, U. J., Register, U. D., Thompson, H. T., and Elvehjem, C. A. Distribution of vitamin B<sub>12</sub> in natural materials. Proc. Soc. Exp. Biol. and Med. 72: 479, 1949.
- Li, C. H., Kalman, C., and Evans, H. M. The effect of hypophysectomy, adrenal-corticotrophic hormone and adrenal cortical extract on the glucose uptake and glycogen synthesis by the isolated diaphragm with and without insulin. Arch. Biol. Chem. 22: 357, 1949.
- Li, C. H., Kalman, C., and Evans, H. M. The effect of ACTH and GH on the glucose uptake and glycogen synthesis by the isolated diaphragm with and without insulin. Arch. Biol. Chem. 23: 512, 1949.
- Ling, C. T., and Chow, B. F. Effect of vitamin B<sub>12</sub> on the body composition of rat. J. Biol. Chem. 198: 439, 1952.
- Ling, C. T., and Chow, B. F. The effect of vitamin B<sub>12</sub> on levels of soluble sulfhydryl compounds in blood. J. Biol. Chem. 202: 445, 1953.
- Ling, C. T., and Chow, B. F. Effect of vitamin B<sub>12</sub> on ribose formation in erythrocytes. Fed. Proc. 13: 253, 1954.
- Ling, C. T., and Chow, B. F. The influence of vitamin B<sub>12</sub> on carbohydrate and lipid metabolism. J. Biol. Chem. 206: 797, 1954.
- Little, R. J., Denton, C. A., and Bird, H. R. Relation of vitamin B<sub>12</sub> to the growth factor present in cow manure. J. Biol. Chem. 176: 1477, 1948.
- Long, C. N. H. A discussion of the mechanism of action of adrenal cortical hormone on carbohydrate and protein metabolism. Endo. 30: 870, 1942.
- Long, C. N. H. The endocrine regulation of carbohydrate metabolism p. 31. Newer concepts of the causes and treatment of diabetes mellitus. The National Vitamin Found. Inc., 1954.





- Long, C. N. H., Katzin, B., and Fry, E. G. Adrenal cortex and carbohydrate metabolism. Endo. 26: 309, 1940.
- Long, C. N. H., and Lukens, F. D. W. The effect of adrenalectomy and hypophysectomy upon experimental diabetes in the cat. J. Exp. Med. 63: 465, 1936.
- Lotspeich, W. D. The role of insulin in the metabolism of amino acids. J. Biol. Chem. 179: 175, 1949.
- Luck, J. M., Morrison, G., and Wilber, L. F. The effect of insulin on the amino acid content of blood. Biol. Chem. J. 27: 1648, 1933.
- Luetscher, J. H., Jr. Metabolism of amino acids in diabetes mellitus. J. Clin. Invest. 21: 275, 1942.
- Machlin, L. J., Denton, C. A., and Bird, H. R. Supplementation with vitamin B<sub>12</sub> and amino acids of chick diets containing soybean or cottonseed meal. Poultry Sci. 31: 110, 1952.
- Macleod, J. J. R. Carbohydrate metabolism and insulin. Longmans, London, 1926.
- Macleod, J. J. R. The control of carbohydrate metabolism. Bull. Johns-Hopkins Hosp. 54: 79, 1934.
- Martin, R. W. Vitamin free diet and insulin action. Ztschr. f. physiol. Chem. 248: 242, 1937.
- Martin, W. P., Martin, H. E., Lyster, R. W., and Strouse, S. Insulin resistance. J. Clin. Endo. 1: 387, 1941.
- Mason, H. L. Chemistry of the adrenal cortical hormones. Endo. 25: 405, 1939.
- Masri, M. S., Lyon, I., and Chaikoff, I. L. Nature of the stimulating action of insulin on lipogenesis from acetate in fasted rat liver. J. Biol. Chem. 197: 621, 1952.
- Masoro, E. J., Chaikoff, I. L., Chernick, S. S., and Felts, J. M. Previous nutritional state of glucose conversion to fatty acids in liver slides. J. Biol. Chem. 185: 845, 1950.
- Mehring, J. von, and Minkowski, O. Diabetes mellitus nach Pancreas extirpation. Arch. f. exp. Path. u. Pharmakol. 26: 371, 1890.



- Meites, J. Effects of vitamin B<sub>12</sub> on normal thyroid function in rats. Proc. Soc. Exp. Biol. and Med. 75: 195, 1950.
- Meites, J. Effects of vitamin B<sub>12</sub> on thiouracide action in rats. Proc. Soc. Exp. Biol. and Med. 75: 193, 1950.
- Meites, J. Counteraction of cortisone of body, hair, and thymus growth by vitamin B<sub>12</sub> and aureomycin. Proc. Soc. Exp. Biol. and Med. 78: 692, 1951.
- Meites, J. Changes in nutritional requirements accompanying marked changes in hormone levels. Metabolism 1: 58, 1952a.
- Meites, J. Beneficial effects of vitamin B<sub>12</sub> and aureomycin in rats given large doses of cortisone. Proc. Soc. Exp. Biol. and Med. 8: 307, 1952b.
- Meites, J. Thyroid and vitamin B<sub>12</sub> interaction in the mouse. Proc. Soc. Exp. Biol. and Med. 82: 626, 1953.
- Minkowski, O. Untersuchung über den Diabetes Mellitus nach extirpation des Pancreas. Arch. f. exp. Path. u. Pharmakol. 31: 85, 1892.
- Mirsky, I. A. The influence of the anterior pituitary gland on protein metabolism. Endo. 25: 52, 1939.
- Mirsky, I. A., Swadesh, S., and Ransohoff, J. Influence of insulin on amino acid utilization. Proc. Soc. Exp. Biol. and Med. 37: 223, 1937.
- Morgan, A. F. The effect of vitamin deficiencies on adrenal cortical functions. Vit. and Horm. 9: 161, 1951.
- Myers, J. D., Kibler, R. F., Taylor, W. J., Hamrick, L. W., Engel, F. L., and Wek, E. Endocrine influences on splanchnic carbohydrate balance in man XIX. Int. Physiol. Congress Abst., p. 638, 1953.
- Najjar, V. A. Carbohydrate metabolism. A symposium on the clinical and biochemical aspect of carbohydrate utilization in health and disease. The Johns Hopkins Press, Baltimore, 1952.
- Neufeld, A. H., Scoggin, S. M., and Stewart, G. S. The effect of pituitary preparations on the total body glycogen, water, nitrogen, and fat of mice. Endo. 27: 132, 1940.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The document also notes that records should be kept for a sufficient period of time to allow for a thorough review if necessary.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all transactions must be recorded in a clear and concise manner, and that the records must be accessible to all authorized personnel. The document also requires that records be kept in a secure and confidential manner, and that they be protected from unauthorized access or disclosure.

3. The third part of the document discusses the role of internal controls in ensuring the accuracy and reliability of the financial records. It notes that internal controls should be designed to prevent errors and fraud, and that they should be regularly reviewed and updated to reflect changes in the business environment. The document also emphasizes the importance of a strong internal control culture, where all employees are responsible for maintaining the integrity of the financial system.

4. The fourth part of the document discusses the role of external audits in ensuring the accuracy and reliability of the financial records. It notes that external audits are conducted by independent auditors who are not affiliated with the organization. The document also emphasizes the importance of a strong relationship between the organization and its external auditors, and that the organization should be open to the findings and recommendations of the auditors.

5. The fifth part of the document discusses the role of the board of directors in ensuring the accuracy and reliability of the financial records. It notes that the board of directors is responsible for overseeing the financial system and for ensuring that the financial records are accurate and reliable. The document also emphasizes the importance of a strong board of directors, where all members are actively involved in the financial system and where there is a clear line of communication between the board and management.

Newer concept of the cause and treatment of diabetes mellitus.  
 Proceedings of Symposium on Diabetes, The National Vitamin  
 Foundation Inc., 1954.

- Oginsky, E. Vitamin B<sub>12</sub> and methionine formation. Arch. Biol. Chem. 26: 327, 1950.
- Pauls, F., and Drury, D. R. The influence of insulin upon glycogen storage in the diabetic rats. J. Biol. Chem. 145, 481, 1942.
- Pentz, E. I., Graham, C. E., Ryan, D. E., and Klein, D. The ability of liver preparation and vitamin B<sub>12</sub> to maintain thymus weight in thyroid-fed rats having greatly hypertrophied adrenal gland. Endo. 47: 30, 1950.
- Pincus, I. J. A hyperglycemic factor extracted from the pancreas. J. Clin. Endo. 10: 556, 1950.
- Price, W. H., Cori, C. F., and Colowick, S. P. The effect of anterior pituitary extract and of insulin on the hexokinase reaction. J. Biol. Chem. 160: 633, 1945.
- Prinzle, A. J., Lederer, et Dueckers, J. Absence de protection d'action diabetogene de la cortisone par la vitamin B<sub>12</sub>. Ann. Endo. 15: 136, 1954.
- Ralli, E. R., and Dumm, M. E. Nutritional fractions affecting survival in young adrenalectomized rats. Endo. 51: 135, 1952.
- Register, U. D. Effect of vitamin B<sub>12</sub> on liver and blood non-protein sulfhydryl compounds. J. Biol. Chem. 206: 705, 1954.
- Rice, I., and Evans, E. A. J. In vitro effect of insulin in pigeon breast muscle. Science 97: 470, 1943.
- Rickes, E. L., Brink, N. C., Kouiuszy, F. R., Wood, T. R., and Folkers, K. Crystalline vitamin B<sub>12</sub>. Science 107: 396, 1948a.
- Rickes, E. L., Brink, N. C., Kouiuszy, F. R., Wood, T. R., and Folkers, K. Vitamin B<sub>12</sub>, a cobalt complex. Science 108: 135, 1948b.
- Roberts, S. The influence of the adrenal cortex on the mobilization of tissue protein. J. Biol. Chem. 200: 77, 1953.

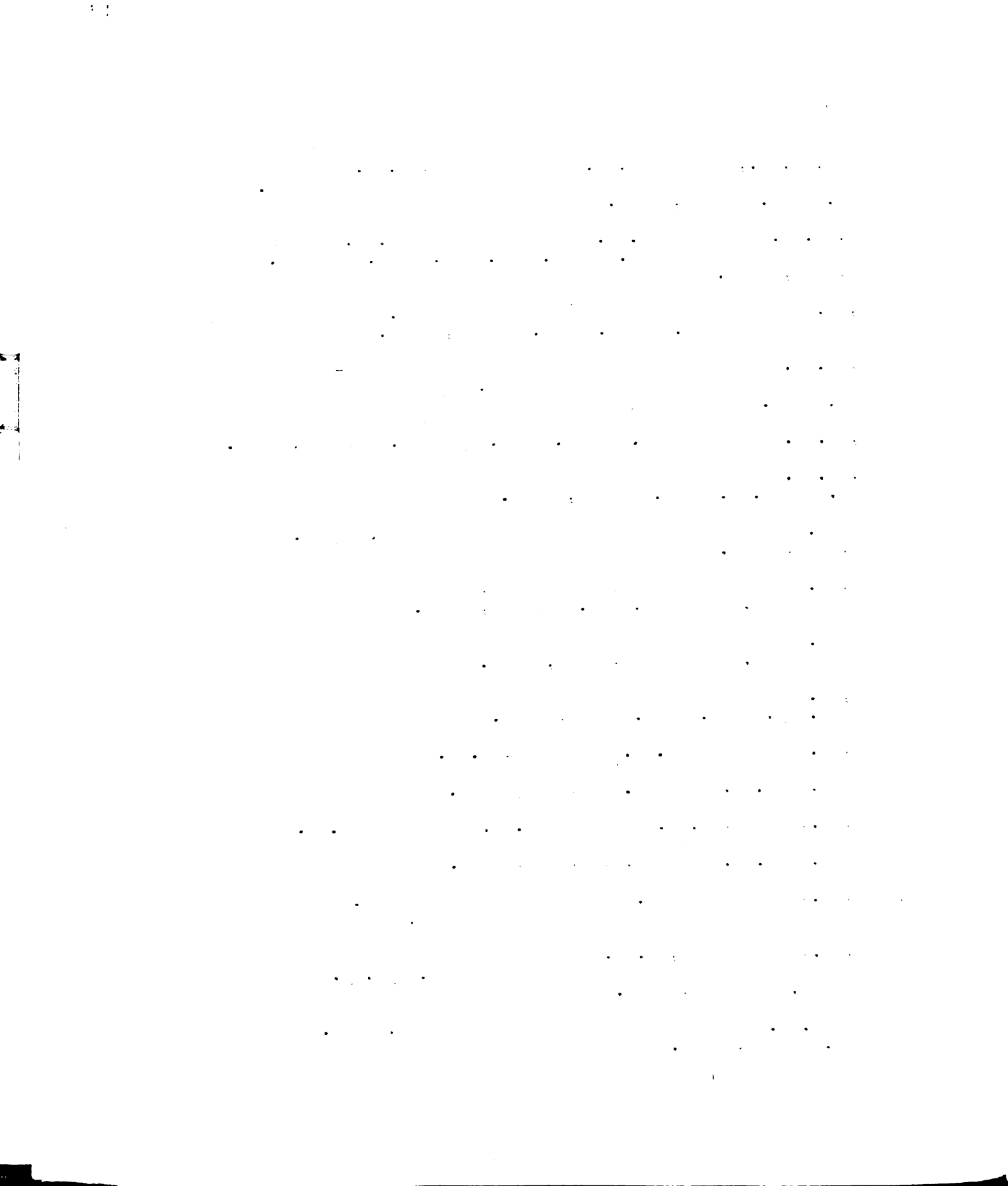
7

- Robson, G. B., Culting, W. C., and Gray, H. Effect of vitamin B complex in diabetes mellitus. J. Endo. 2: 262, 1942.
- Rose, I. A., and Schweigert, B. S. Effect of vitamin B<sub>12</sub> on nucleic acid metabolism of the rat. Proc. Soc. Exp. Biol. and Med. 79: 541, 1952.
- Rupp, J., Paschkis, K. E. Lack of influence of vitamin B<sub>12</sub> on protein catabolic action of cortisone. Proc. Soc. Exp. Biol. and Med. 82: 65, 1953.
- Rupp, J., Paschkis, K. E., and Cantarow, A. Influence of vitamin B<sub>12</sub> and liver extract on nitrogen balance of normal and hyperthyroid rats. Proc. Soc. Exp. Biol. and Med. 76: 432, 1951.
- Russell, J. A. The relation of the anterior pituitary to carbohydrate metabolism. Physiol. Rev. 18: 1, 1938.
- Russell, J. A. The relationship of the anterior pituitary and the adrenal cortex in the metabolism of carbohydrate. Am. J. Physiol. 128: 552, 1940.
- Russell, J. A. The adrenals and hypophysis in the carbohydrate metabolism of the eviscerated rat. Am. J. Physiol. 140: 98, 1943.
- Russell, J. A. The role of the pituitary and adrenal in carbohydrate metabolism. In Assays in Biology, p. 509. University of California Press, Los Angeles, 1946
- Samuels, L. T. The relation of the anterior pituitary hormones to nutrition. Rec. Prog. Horm. Res. 1: 147, 1947.
- Samuels, L. T. Nutrition and hormones. Charles C. Thomas Publisher, 1948.
- Sargana, G., and Castro, V. Behavior of the urinary nitrogen in fasted rats treated with insulin or with insulin and glucose. Arch. Fisiol. 51: 102, 1951.
- Schaefer, A. E., Salmon, W. D., and Strength, D. R. Inter-relationship of vitamin B<sub>12</sub> and choline I. Effect on hemorrhagic kidney syndrome in rat. Proc. Soc. Exp. Biol. and Med. 71: 193, 1949.
- Schaefer, A. E., Salmon, W. D., and Strength, D. R. Inter-relationship of vitamin B<sub>12</sub> and choline II. Effect on growth of chick. Proc. Soc. Exp. Biol. and Med. 71: 202, 1949.





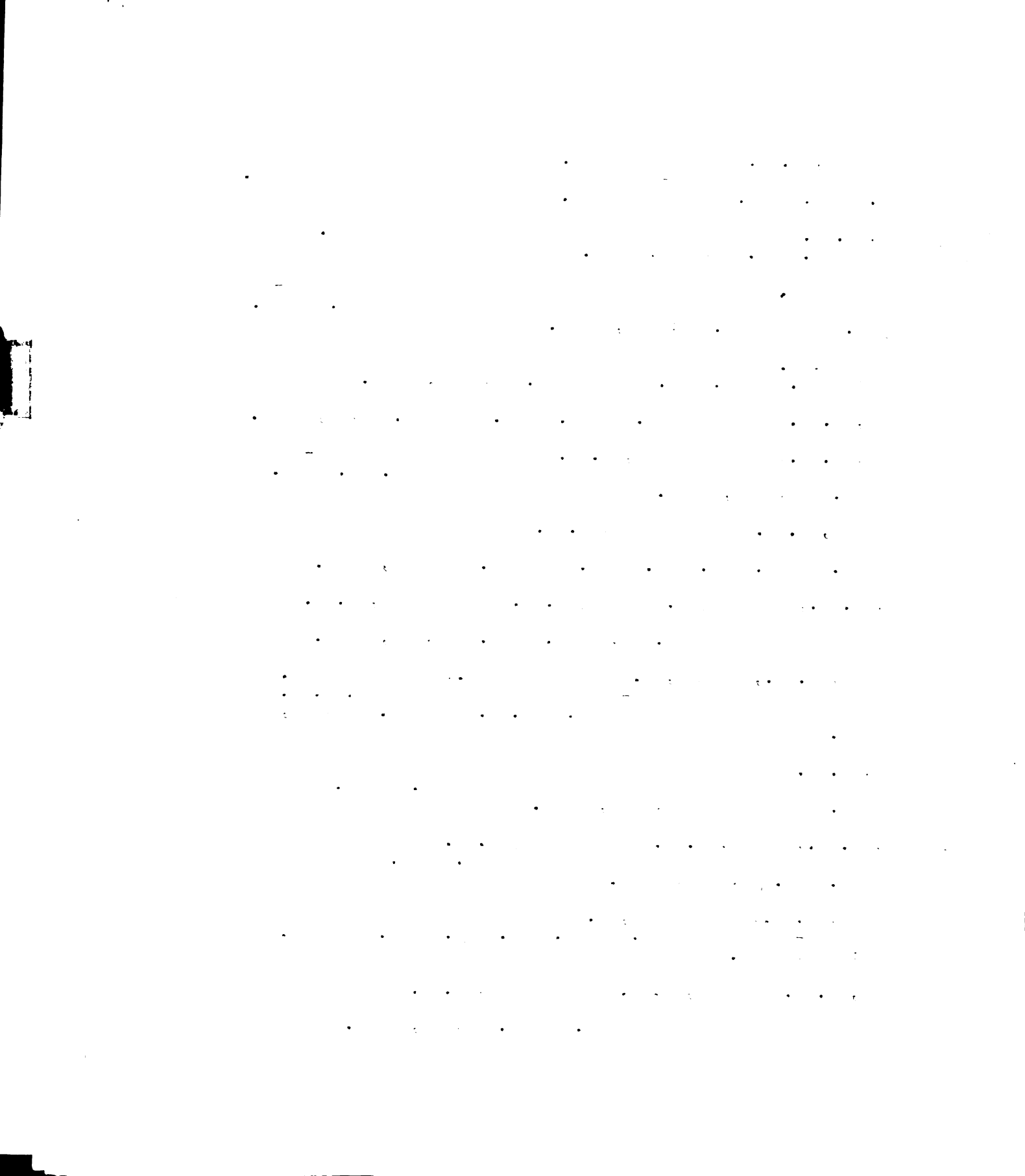
- Schaefer, A. E., Salmon, W. D., and Strength, D. R. Relation of vitamin B<sub>12</sub> to choline requirement of rat and chicks. Fed. Proc. 8: 395, 1949.
- Scheid, H. E., Andrews, M. M., and Schweigert, B. S. Liver storage of vitamin B<sub>12</sub>. Proc. Soc. Exp. Biol. and Med. 78: 558, 1951.
- Shorr, E. Carbohydrate metabolism and hormones. Cold Spring Harbor Sym. Quart. Biol. 7: 323, 1939.
- Smith, E. L. Purification of B<sub>12</sub> for growth of anti-pernicious anemia factor from liver. Nature 161: 638, 1948.
- Smith, E. L. Vitamin B<sub>12</sub>. Nutr. Abst. and Rev. 20: 795, 1951.
- Smith, E. L. The discovery and identification of vitamin B<sub>12</sub>. Brit. J. Nutr. 6: 295, 1952.
- Soskin, S. The liver and carbohydrate metabolism. Endo. 26: 297, 1940.
- Soskin, S. The blood sugar, its origin, regulation and utilization. Physiol. Rev. 21: 140, 1941.
- Soskin, S. Endocrine disturbance in the regulation of the blood sugar. Clinics 1: 1286, 1943.
- Soskin, S. Role of endocrines in the regulation of blood sugar. J. Clin. Endo. 4: 75, 1944.
- Soskin, S., Allweiss, M. D., and Cohn, D. J. Influences of the pancreas and the liver upon the dextrose tolerance curve. Am. J. Physiol. 109: 155, 1934.
- Soskin, S., Essex, H. E., Herrick, J. F., and Mann, F. C. The mechanism of regulation of the blood sugar by the liver. Am. J. Physiol. 124: 558, 1938.
- Soskin, S., and Levine, R. Carbohydrate metabolism. The University of Chicago Press, Chicago, 1952.
- Soskin, W., and Mirsky, I. A. "Hunger diabetes" and the utilization of glucose in the fasting dog. Am. J. Physiol. 114: 106, 1935.
- Sprague, R. G. The effect of cortisone and ACTH. Vit. and Horm. 9: 263, 1951.



- Sprague, R. G., Power, M. H., Mason, H. L., Albert, A., Matheison, D. R., Hensch, P. S., Kendall, E. C., Slocumb, C. H., and Polley, H. F. Observation on Physiologic effects of cortisone and ACTH in man. Arch. Int. Med. 85: 199, 1950.
- Stadie, W. C. The effect of insulin upon urea formation, carbohydrate synthesis and respiration of liver of normal and diabetic animals. J. Biol. Chem. 132: 393, 1940.
- Stadie, W. C., Haugaard, N., and Marsh, J. B. The effect of growth hormone and cortisone on the action of bound insulin. J. Biol. Chem. 198: 785, 1952.
- Staub, A., Sinn, L., and Behrens, O. K. Purification and crystallization of HGF. Science 117: 628, 1953a.
- Staub, A., Sinn, L., and Behrens, O. K. Crystalline glycogen XIX. Int. Physiol. Congress Abst., p. 797, 1953b.
- Steeple, G. J., Jr., Jensen, H. Effect of blood glucose level on the secretion of the adrenal cortex. Am. J. Physiol. 157: 418, 1949.
- Stekol, J. A., Weiss, S., and Weiss, K. W. Vitamin B<sub>12</sub> and folic acid in the synthesis of choline in the rat. Arch. Biochem. and Biophys. 36: 5, 1952.
- Stetten, D., and Boxer, G. E. The rate of turnover of liver and carcass glycogen studied with the aid of deuterium. J. Biol. Chem. 155: 231, 1944.
- Stokstad, G. L. R., Jukes, T. H., Pierce, J., Page, A. C. Jr., and Franklin, A. L. The multiple nature of the animal protein factor. J. Biol. Chem. 180: 647, 1949.
- Stokstad, E. L. R., and Jukes, T. A. Further observation on the A. P. F. Proc. Soc. Exp. Biol. and Med. 73: 523, 1950.
- Stowers, J. M. Hyperfunction of the adrenal cortex and insulin resistance in diabetic ketosis. Clin. Sci. (London) 10: 487, 1951.
- Sturtvant, F. M., Calvin, L. D., and Fuller, N. E. The relationship among glycosuria, food intake, body weight and alloxan diabetes. Meta. 3: 262, 1954.
- Sunde, M. L., Waibel, P. E., Cravens, W. W., and Elvehjem, C. A. A relationship between antibiotics, vitamin B<sub>12</sub>, choline and methionine in chick growth. Poultry Sci. 30: 668, 1951



- Sutherland, E. W., and de Duve, C. Origin of disturbance of the hyperglycemic-glycogenolytic factor of the pancreas. J. Biol. Chem. 175: 663, 1948.
- Swann, H. G. The pituitary adrenocortical relationship. Physiol. Rev. 20: 493, 1940.
- Tyberghein, J. Action du facteur hyperglycemiant glycogenolytique sur le metabolisme des hydrates de carbone. Arch. Int. de Physiol. 60: 113, 1952.
- Tyberghein, J. Action du glucagon sur le metabolisme des proteines. Arch. Int. de Physiol. 61: 104, 1953.
- Ungley, C. C. Vitamin B<sub>12</sub>. Nutr. Abst. and Rev. 21: 1, 1951.
- Villee, C. A., and Hastings, A. B. The mechanism of C<sup>14</sup>-labeled glucose by the rat diaphragm in vitro. J. Biol. Chem. 179: 673, 1949.
- Wahlstrom, R. C., and Johnson, B. C. Effect of cortisone and of aureomycin on baby pig fed a vitamin B<sub>12</sub> deficient diet. Proc. Soc. Exp. Biol. and Med. 78: 112, 1951.
- Walt, I. D., Stetten, D., Ingle, D. J., and Morley, E. H. Effect of cortisone upon rate of glucose production and oxidation in the rat. J. Biol. Chem. 197: 37, 1952.
- Weisberg, H. F., Carner, R., Huddlestun, B., and Levine, R. Effect of hyperglycemic-glycogenolytic factor (H. G. F.) found in insulin preparation. Am. J. Physiol. 159: 98, 1949.
- Wells, B. B. The influence of crystalline compounds separated from the adrenal cortex on gluconeogenesis. Proc. Staff Meet. Mayo Clinic 15: 294, 1940.
- Wick, A. N., Drury, D. R., and MacKay, E. M. The deposition of glucose by the extrahepatic tissues. Ann. New York Acad. Sci. 54: 684, 1951.
- Wilwerth, A. M., and Meites, J. Effects of cortisone on thiamin-deficient rats. Proc. Soc. Exp. Biol. and Med. 83: 872, 1953.
- Winter, C. A., Silber, R. H., and Stoerk, H. C. Production of reversible hyperadrenocortinism in rats by prolonged administration of cortisone. Endo. 47: 60, 1950.



- Yacowitz, H., Hill, C. H., Norris, L. C., and Heuser, G. F.  
Distribution of vitamin B<sub>12</sub> in the organs and tissues of  
the chicks. Proc. Soc. Exp. Biol. and Med. 79: 279, 1952.
- Yamamoto, R., Barrows, C., Jr., Lang, C., and Chow, B. F.  
Further studies on the absorption of B<sub>12</sub> following oral  
and parenteral administration. J. Nutr. 45: 507, 1951.
- Young, F. G. Growth and diabetogenic action of anterior  
pituitary. Brit. Med. J. 2: 897, 1941.
- Zimmerman, B. Endocrine functions of the pancreas. Charles  
C. Thomas Publisher, 1952.
- Zucker, T. F., and Zucker, L. M. Animal protein factor and  
vitamin B<sub>12</sub> in the nutrition of animals. Vit. and Horm.  
8: 2, 1950.



APPENDIX

## 1. Blood Glucose Levels after a Single Injection of Insulin in Alloxan-diabetic Rats

### Purpose

Preliminary to the experiments in which insulin was used, it was important to determine at what period of time blood glucose would fall to the lowest level after a single injection of insulin.

### Methods

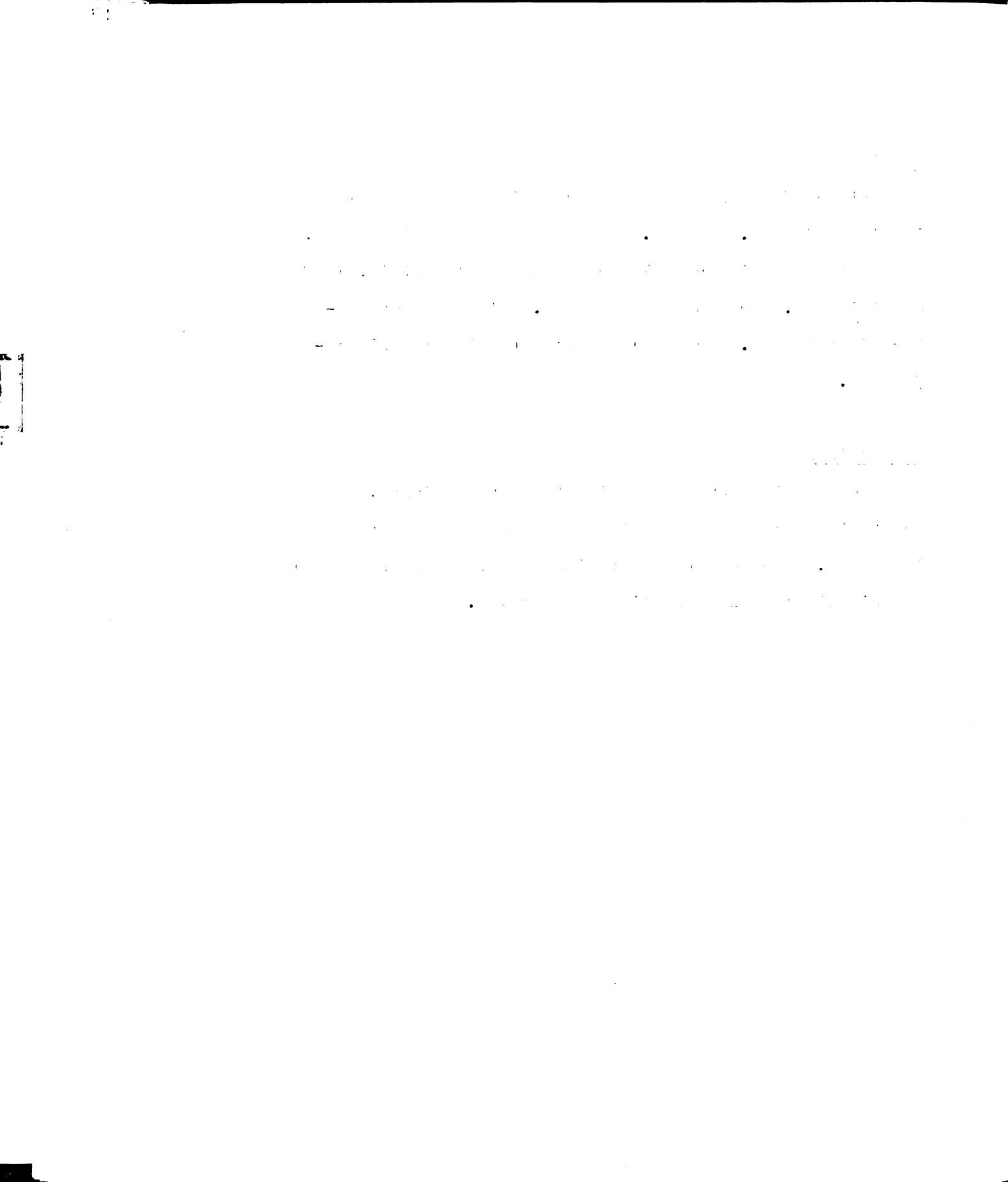
Eight adult male rats were used in this experiment. They were starved for 72 hours, only water being permitted during this time. At the end of this period, a dose of 17.5 mg. of alloxan monohydrate per 100 grams of body weight was injected subcutaneously (Bailey, 1949). Diabetes was definitely established five days after the injection as indicated by a marked hyperglycemia. It was found that blood glucose values were between 320 mg. to 400 mg. percent. Blood glucose was determined by the Hartman, Shaeffer and Somogyi micromethod (Hawk et al. 1951). A volume of 0.2 ml. of blood was collected with a Folin-Wu micropipette from the tail of the rat, after first cleaning it with 80 percent alcohol, and then cutting off the tip. Two units of insulin were injected intraperitoneally into each rat. Food was removed 12 hours prior to the injection. After this, blood was collected every two hours for glucose determinations. Food was withheld during the collection period.

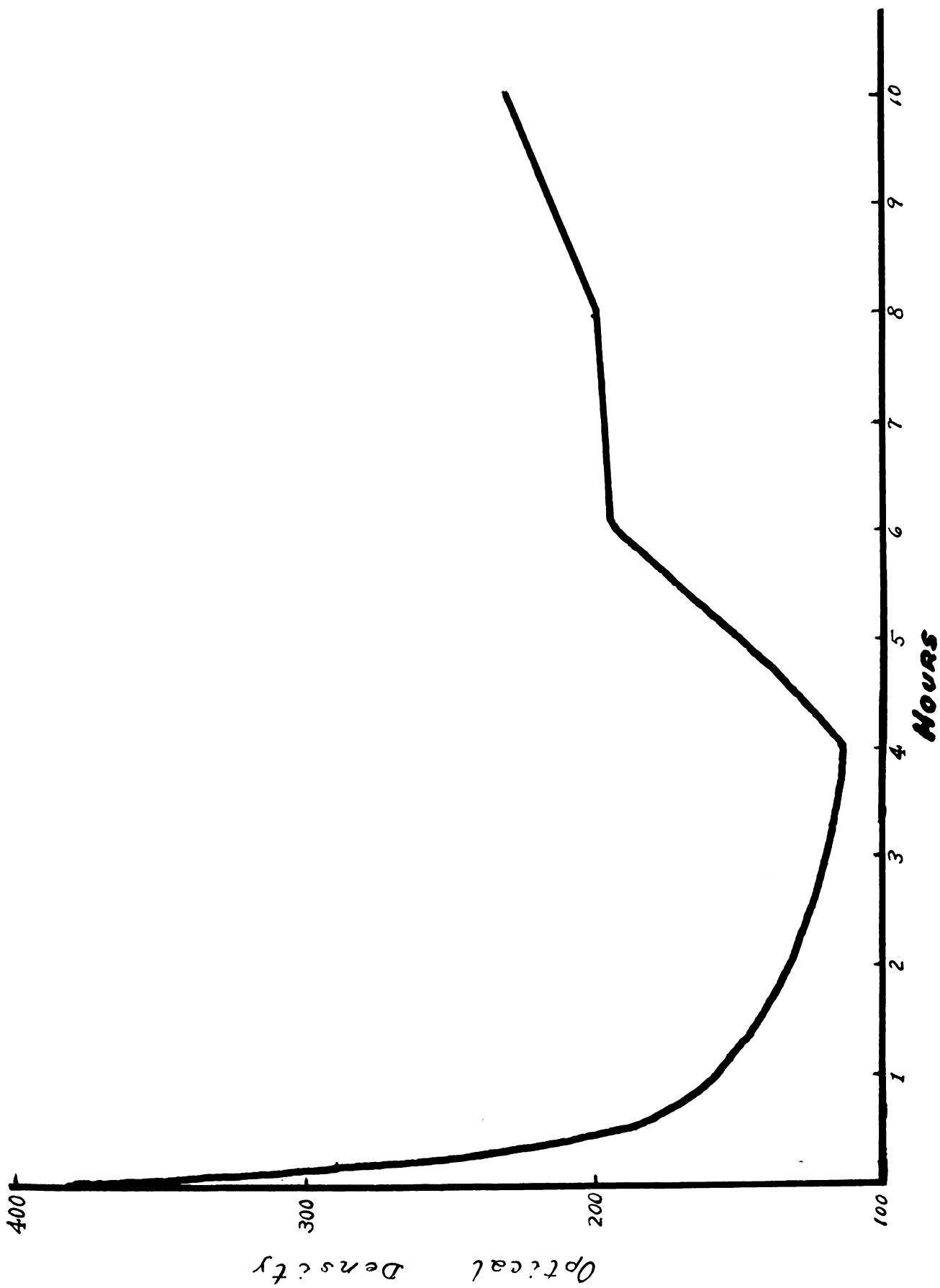
## Results

Figure 8 shows that the average initial blood glucose level was 380 mg. percent. After insulin administration, blood glucose fell gradually reaching the lowest level of about 125 mg. percent in four hours. Blood glucose returned to 250 mg. percent 10 hours after the insulin injection.

## Conclusions

These data showed that with the dose employed, the greatest insulin effect could be expected four hours after injection. Consequently this time interval was used in all experiments in which insulin was employed.



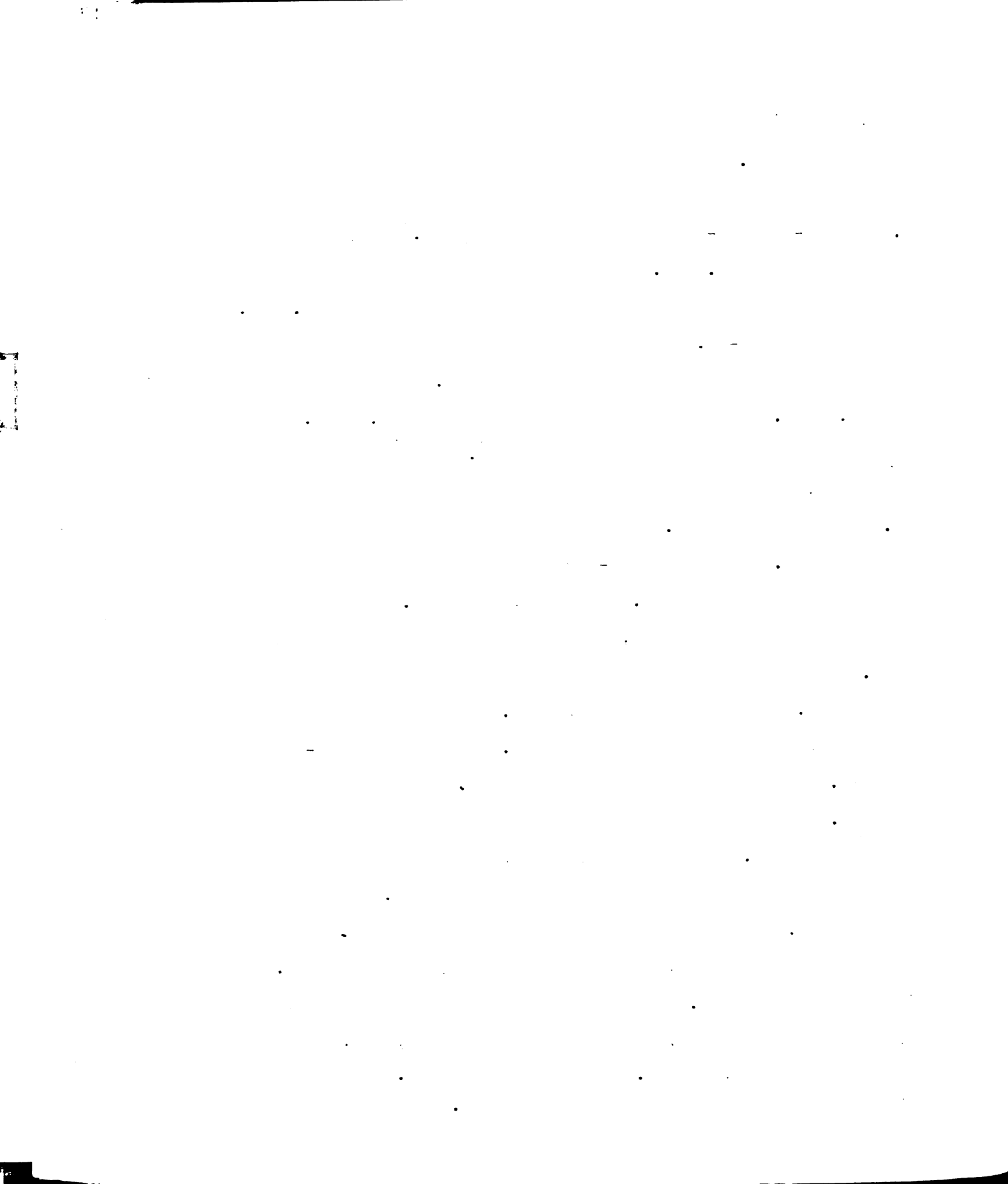


## 2. Blood Glucose Determinations

### a. Somogyi-Shaffer-Hartman Method (Hawk et al. 1951)

A volume of 0.2 ml. of blood was drawn from the tail of each rat by a Folin micropipette and was mixed into 5.8 ml. of water in a 25-ml. Erlenmeyer flask; the pipette was then rinsed several times with the lacking water. A volume of one ml. of 1.8 percent of zinc sulfate and one ml. of 0.1 N of sodium hydroxide were added and mixed. The flask was stoppered, shaken and the contents were filtered through No. 1 dry filter paper.

Five ml. of the Shaffer-Hartman copper reagent were measured in a 25 x 250 mm. test tube, and 5 ml. of the blood filtrate was mixed into it, shaken, and covered with a glass bulb. The test tube was placed in a boiling water bath for 15 minutes. It was then cooled, 1 ml. of 5 N sulfuric acid was added, and it was titrated with 0.005 N sodium thio-sulfate. Starch was used as an indicator. A blank was run on 5 ml. of the copper reagent after boiling with an equal amount of water. In the calculations, the blank titration was subtracted from the titration of the unknown. This gave the ml. of thiosulfate required for the unknown. For the glucose equivalent, the Table (page 525) in Hawk et al. (1951) was consulted. Since this table applies to the usual 1:10 dilution of blood, and in the present case, a 1:40 dilution was used, the mg. of glucose in 100 ml. of blood given in the table were multiplied by four.



b. Folin and Malmros Method (Hawk et al. 1951)

With a Folin micropipette 0.1 ml. of blood was drawn from the tail of a rat and was transferred to a centrifuge tube containing 10 ml. of dilute tungstic acid. This was mixed and centrifuged. Four ml. of the water-clear supernatant fluid were transferred to a test tube graduated at 25 ml. To this, 2 ml. of 0.4 percent potassium ferricyanide-carbonate solution were added. The contents were heated in boiling water for 15 minutes and cooled in running tap water for 2 minutes. Then 5 ml. of ferric iron solution were added and mixed. Two minutes afterwards, the contents were diluted with water almost to the 25-ml. mark, two drops of alcohol were added to prevent foaming, and water was added exactly to the 25-ml. mark and mixed. It was read in a Fisher electrophotometer 20 minutes later. A green plate filter of 525  $\mu$ .wavelength was used. The photometer was initially set to zero density with water.

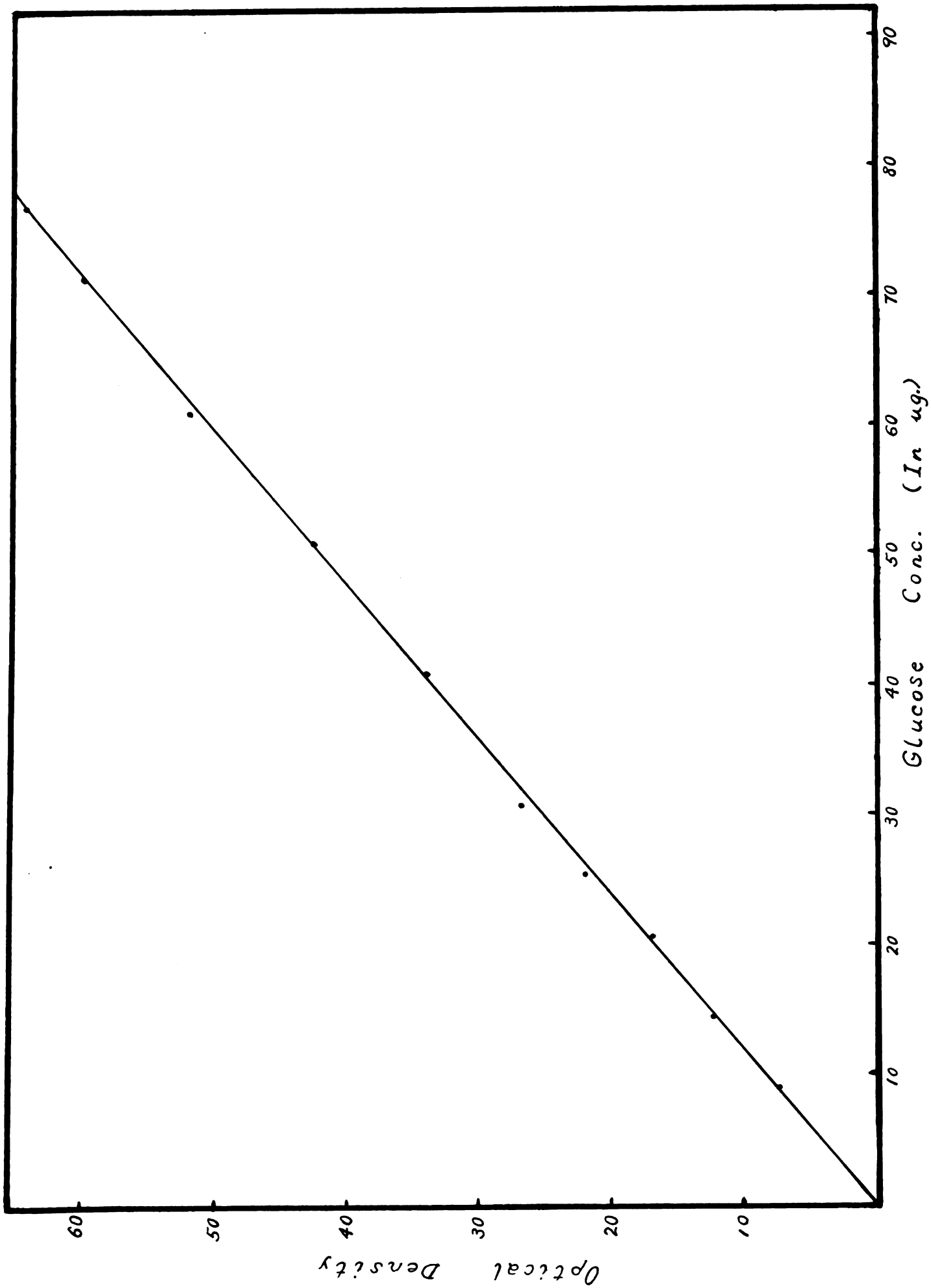
For preparation of the standard solution of sugar, a stock solution of 1 percent glucose was made up in saturated benzoic acid. The stock solution was diluted to 0.01 mg. to 0.1 mg. per 0.1 ml. of water. The optical density for each amount was read on the photometer, and a linear line was drawn from these values.

The calculation of blood glucose was as follows:

$$\text{mg. percent glucose} = \frac{\text{density of unknown}}{\text{density of standard}} \times 0.04 \times \frac{10}{4.0} \times \frac{100}{0.1}$$







### 3. Determination of Total Urinary Nitrogen

#### Koch and McMeekin Method (Hawk et al, 1951)

One ml. from a 24-hour urine specimen was diluted to 50 ml. and mixed in a volumetric flask. One ml. of the dilute solution was pipetted into a micro-Kjeldahl flask, and one ml. of 50 percent sulfuric acid was added and mixed. The flask was heated over a gas flame under a hood for 10 minutes, after which 3 drops of 30 percent hydrogen peroxide were added. The flask was heated 6 more minutes until all the sulfuric acid fumes disappeared. It was then cooled for 30 minutes and diluted to 75 ml. with water. A total of 15 ml. of Nessler's reagent was added and the whole was diluted to 100 ml. This was left to stand for 10 minutes and was then read on a Fisher electrophotometer in which a green plate filter of 525 mu. wavelength was used.

For a standard nitrogen preparation, 0.0714 gram of ammonium sulfate was dissolved in one liter of water together with a few drops of concentrated sulfuric acid as a preservative. This contained 1 mg. of nitrogen per 10 ml. It was used in amounts of 0.1 ml. per 1 ml. of the stock solution, and was diluted with 15 ml. of Nessler's reagent and water to 100 ml. The values were read on the photometer and a linear line was drawn.

The calculations were as follows:

$$\frac{\text{reading of standard}}{\text{reading of unknown}} \times \text{mg. N in standard} \times \text{urine volume}$$


---


$$\text{body weight}$$

Total nitrogen was expressed as mg./100 gm. body weight/24-hour urine specimen.

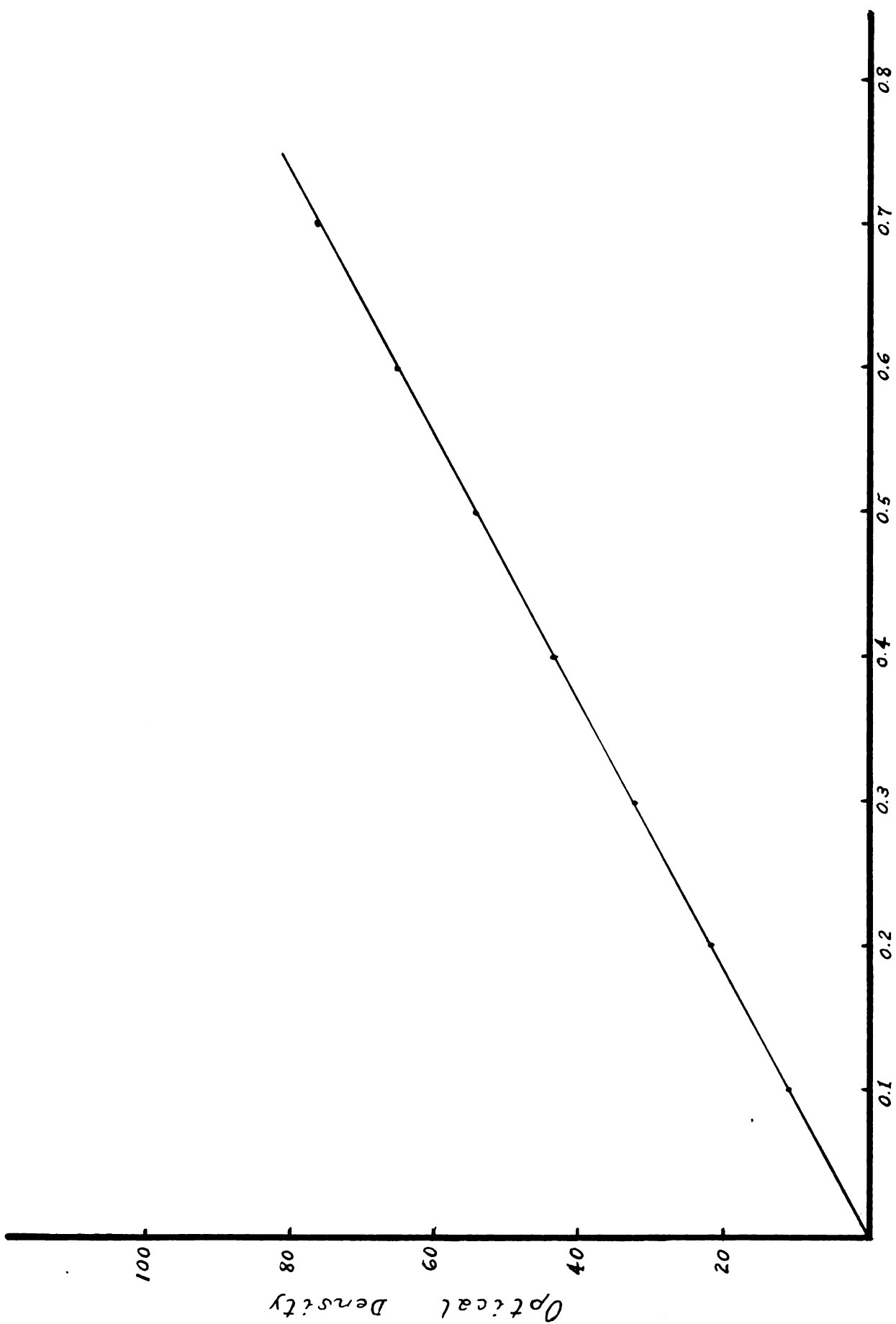
11

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both manual and automated processes. The goal is to ensure that the data is as accurate and reliable as possible.

The third section provides a detailed breakdown of the results. It shows that there is a significant correlation between the variables being studied. This finding is supported by statistical analysis and is consistent with previous research in the field.

Finally, the document concludes with a series of recommendations. These are based on the findings and are intended to help improve the efficiency and accuracy of the data collection process. It is hoped that these suggestions will be helpful to others in the field.



## 4. Determination of Urinary Glucose

Hawkins and Van Slyke Method (Hawk et al. 1951)

One ml. of the 24-hour urine specimen was diluted to 50 ml. in a volumetric flask, and 2 ml. of this was pipetted into a pyrex test tube (14 x 125 mm.). Two ml. of ferricyanide solution were added and mixed. The flask was immersed in a beaker of boiling water containing a similar test tube with water alone for comparison. A white background was made on the sides of beakers into which the solutions were poured by pasting on white paper. The time in seconds required for the last trace of yellow to disappear was determined with a stopwatch. From the chart on page 865 of Hawk et al. (1951), estimations of glucose in gm./100 gm. body weight/24-hour urine were calculated, i.e.:

$$\frac{\text{gm. of glucose} \times 50 \times \text{urine volume}}{\text{body weight}}$$



## 4 Kilogram Stock Soybean Meal Diet

Yellow corn meal (Thoman)	1400 gm.
Ground whole wheat (Thoman)	1000 gm.
Alfalfa leaf meal (Thoman)	240 gm.
Brewer's yeast (Strain G) (A. Busch)	120 gm.
Iodized salt	40 gm.
Soybean meal (low fiber, solvent extracted, containing 50% protein, Archer-Daniels-Midland)	1200 gm.



THE UNIVERSITY OF CHICAGO

- [Faint text]
- [Faint text]
- [Faint text]
- [Faint text]
- [Faint text]
- [Faint text]

[Faint text]

ROOM USE ONLY

Jul 5 '56

Nov 26 '56 *kd*

~~NOV 26 1956~~

ROOM USE ONLY

MICHIGAN STATE UNIV. LIBRARIES



31293010666661