

# 1           **Fluorine Mass Balance and Suspect Screening in Marine** 2           **Mammals from the Northern Hemisphere**

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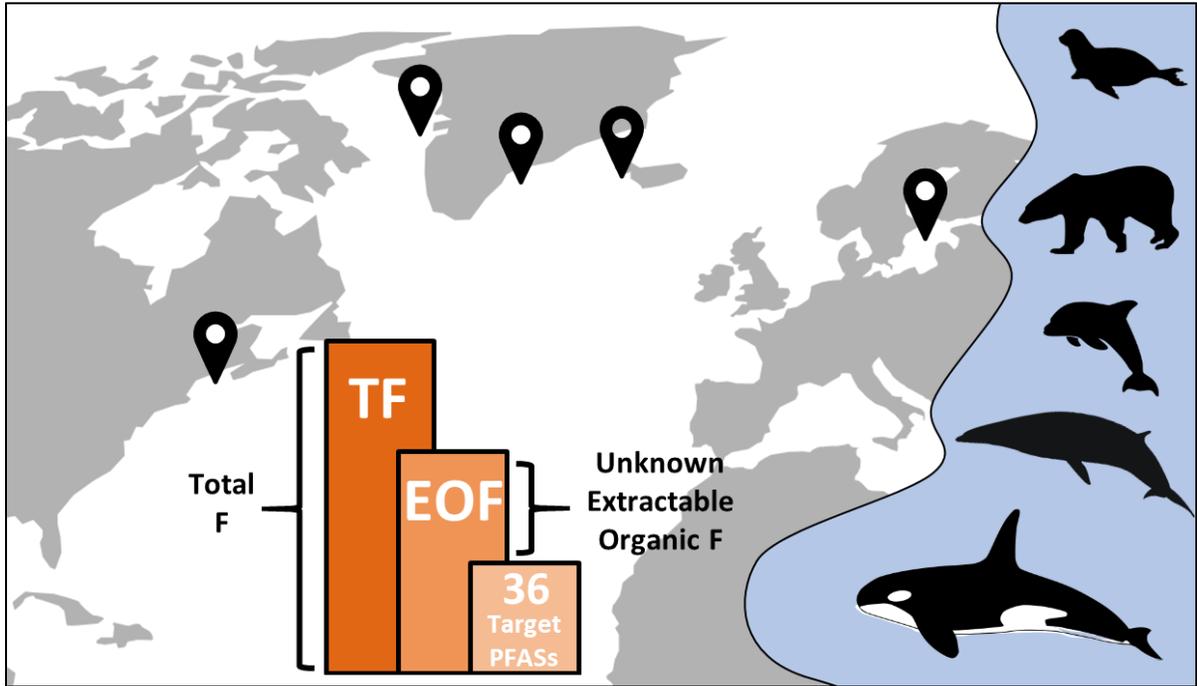
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2

1 **ABSTRACT**

2 There is increasing evidence that the ~20 routinely monitored per- and polyfluoroalkyl substances  
3 (PFASs) account for only a fraction of extractable organofluorine (EOF) occurring in the  
4 environment. To assess whether PFAS exposure is being underestimated in marine mammals from  
5 the Northern Hemisphere, we performed a fluorine mass balance on liver tissues from 11 different  
6 species using a combination of targeted PFAS analysis, EOF and total fluorine determination, and  
7 suspect screening. Samples were obtained from the east coast United States (US), west and east  
8 coast of Greenland, Iceland, and Sweden from 2000-2017. Of the 36 target PFASs, perfluorooctane  
9 sulfonate (PFOS) dominated in all but one Icelandic and three US samples, where the 7:3  
10 fluorotelomer carboxylic acid (7:3 FTCA) was prevalent. This is the first report of 7:3 FTCA in  
11 polar bears (~1000 ng/g, ww) and cetaceans (<6-190 ng/g, ww). In 18 out of 25 samples, EOF was  
12 not significantly greater than fluorine concentrations derived from sum target PFASs. For the  
13 remaining 7 samples (mostly from the US east coast), 30-75% of the EOF was unidentified.  
14 Suspect screening revealed an additional 33 PFASs (not included in the targeted analysis) bringing  
15 the total to 59 detected PFASs from 12 different classes. Overall, these results highlight the  
16 importance of a multi-platform approach for accurately characterizing PFAS exposure in marine  
17 mammals.

## 18 INTRODUCTION

19 Per- and polyfluoroalkyl substances (PFASs) are a diverse class of chemicals used throughout  
20 society.<sup>1,2</sup> Perfluoroalkyl chains possess a wide range of unique properties, including extreme  
21 stability and combined oil/water repellency. These attributes have led to the use of PFASs in a  
22 broad range of products, including fire-fighting foams, textiles, non-stick cookware, food  
23 wrapping paper, paints, cosmetics, in addition to many other industrial applications.<sup>3,4</sup> The most  
24 well-studied PFASs are the perfluoroalkyl acids (PFAAs), in particular the perfluoroalkyl  
25 carboxylic acids (PFCAs), such as perfluorooctanoic acid (PFOA), and the perfluoroalkyl sulfonic  
26 acids (PFSA), such as perfluorooctanoic sulfonic acid (PFOS). PFSA and PFCAs are suggested  
27 to be the final breakdown products of most PFASs.<sup>5</sup>

28 The bioaccumulation potential of PFASs is strongly correlated with perfluoroalkyl chain length;  
29 structures containing  $\geq 8$  fluorinated carbons for PFCAs and  $\geq 6$  fluorinated carbons for PFSA are  
30 considered bioaccumulative.<sup>6-8</sup> PFAAs are present in the blood of humans and wildlife globally,  
31 including remote polar regions.<sup>9-11</sup> Unlike classical persistent organic pollutants (e.g.  
32 polychlorinated biphenyls), PFASs accumulate primarily in protein-rich tissues such as liver and  
33 blood.<sup>12</sup> PFASs have been linked to various toxicological effects, e.g. reproductive deficits,<sup>13,14</sup>  
34 immunotoxicity,<sup>15,16</sup> thyroid hormone disruption,<sup>17-19</sup> and disturbance of lipid metabolism.<sup>20</sup> Due  
35 to their persistent, bioaccumulative and toxic properties as their widespread distribution, PFASs  
36 have received global attention over the last few decades leading to several regulatory initiatives.<sup>21-</sup>  
37 <sup>23</sup> However, development and manufacturing of alternative PFASs (which are largely  
38 uncharacterized in terms of risks) remain ongoing, despite numerous examples of their  
39 environmental occurrence.<sup>24,25</sup> and therefore hard to detect or often overseen in analyses of  
40 environmental samples and wildlife tissue samples.

41 Recent research by the Organization for Economic Co-operation and Development (OECD)  
42 identified 4730 CAS numbers related to PFASs.<sup>2</sup> However, since only a small fraction (<20) of  
43 these substances are routinely monitored, PFAS exposure may be underestimated. Indeed, the large  
44 quantities of unidentified extractable organofluorine (EOF) in environmental samples (56-  
45 100%),<sup>26-29</sup> cosmetics (68-100%),<sup>30</sup> aqueous film forming foam (AFFF; ~50%),<sup>31</sup> human blood  
46 (15-67%),<sup>32</sup> and wildlife (68-90%)<sup>33,34</sup> are cause for considerable concern. Moreover, recent  
47 investigations using non-target and suspect-screening analytical workflows have uncovered an  
48 unprecedented number of novel PFAS structures, some of which may account for this unidentified  
49 organofluorine.<sup>25,35-39</sup> However, since standards are unavailable for most of these compounds, the  
50 importance of their contribution to overall PFAS exposure remains unclear.

51 As top predators, marine mammals are vulnerable to persistent and bioaccumulative substances  
52 and are among the highest exposed organisms on the planet. Recent investigations in polar bear  
53 serum identified 35 additional PFASs that were not included in targeted analyses.<sup>40</sup> This included  
54 cyclic or unsaturated PFSAs, ether PFSAs, unsaturated ether-, cyclic ether- or carbonyl PFSAs,  
55 and x:2 chlorinated perfluoroalkyl ether sulfonates. The present study builds upon the work of Liu  
56 et al.<sup>40</sup> by combining suspect screening with organofluorine mass balance to comprehensively  
57 assess PFAS exposure in eleven different marine mammal species from different locations within  
58 the Northern Hemisphere (Table S1). To the best of our knowledge, this is the first time  
59 organofluorine mass balance combined with suspect screening has been conducted in marine  
60 mammals.

## 61 **MATERIALS AND METHODS**

### 62 **Sample Collection**

63 Marine mammal liver samples included in this study originated from five different locations within  
64 the Northern Hemisphere (Table S1). A full list of samples, including information on species  
65 (including Latin names), year, age, sex, sampling location, weight, and length are provided in  
66 Table S1. A brief overview is provided here. Species from the US Atlantic coast included grey  
67 seal, harbor seal, harbor porpoise, and pygmy sperm whale; samples were obtained between the  
68 years 2000 and 2012 from stranded animals. Samples from Sweden were collected between 2011  
69 and 2016 from by-caught animals (seals), animals shot during domestic hunting (seals), or from  
70 stranded animals (harbor porpoise). Grey and harbor seals as well as harbor porpoise were  
71 collected from the south, while ringed seals were collected from the northern Baltic. Samples from  
72 Greenland included harp and ringed seals, harbor porpoise, white beaked dolphin, killer whale,  
73 humpback whale, minke whale (fetus), and polar bear (including a mother and cub) were collected  
74 with help from local Inuit subsistence hunters from 2000-2016. Targeted PFAS data for ringed  
75 seal (2012), polar bears (2012), and killer whales (2013) from East Greenland were previously  
76 reported in Gebbink et al.<sup>41</sup> but were re-analyzed in the present work. Icelandic seal samples were  
77 derived from animals that were by-caught in 2009 and 2010 and included grey, harbor and harp  
78 seal. CITES numbers for export and import permissions are provided in the supporting information  
79 (SI, Table S2 and S3). Liver tissues were shipped in individual PP-tubes on dry ice, after which  
80 they were stored at  $-20^{\circ}\text{C}$  until analysis. The present study was originally designed so that every  
81 sample would include a pool of liver tissue from multiple animals, with mixed sexes and ages.  
82 However, this was not possible for some species due to low sample availability, and therefore  
83 some samples consist of liver tissue from only one animal, while pooled samples consisted of liver  
84 tissues from 2-10 animals.

## 85 **Chemicals and Reagents**

86 Native and isotopically-labelled PFAS standards included in the targeted analysis were purchased  
87 from Wellington Labs (Guelph, Canada). Structures and abbreviations of individual PFASs are  
88 provided in Table S3. A total of 36 PFASs were targeted in the present work, including 14  
89 perfluoroalkyl carboxylic acids (PFCAs; C<sub>4-16</sub>, C<sub>18</sub>), 8 perfluoroalkyl sulfonic acids (PFSA; C<sub>4-</sub>  
90 <sub>11</sub>), perfluorooctane sulfonamide (FOSA), 3 perfluoroalkane sulfonamidoacetic acids (FOSAA,  
91 MeFOSAA, EtFOSAA), 2 chlorinated polyfluorinated ether sulfonates (Cl-PFESAs; 9Cl-  
92 PF3ONS, 11Cl-PF3OUdS), ADONA, HFPO-DA, 3 fluorotelomer sulfonates (4:2, 6:2, and 8:2  
93 FTSA), and 3 fluorotelomer carboxylic acids (3:3, 5:3, and 7:3 FTCA). Linear (L) and branched  
94 (br) isomers were determined separately for some substances (see Table S5). For some target  
95 analytes an analogous internal standard (IS) was lacking and these were therefore semi-quantified  
96 (see Table S5).

## 97 **Overview of Fluorine Mass Balance Approach**

98 The experimental approach for assessing fluorine mass balance is depicted in Figure S1, and was  
99 performed as follows. Three portions of tissue were removed of homogenates of a single liver or  
100 pooled sample. The first portion was fortified with an internal standard mix, extracted as described  
101 in the next paragraph, and analyzed using both UPLC-MS/MS (targeted analysis) and UPLC-  
102 Orbitrap-MS (suspect screening). The second portion was extracted using the same methods but  
103 without addition of internal standard, and the resulting extract was analyzed for EOF by  
104 combustion ion chromatography (CIC). For comparability to targeted PFAS concentrations, EOF  
105 concentrations were recovery-corrected based on the results of a spike-recovery experiment (see  
106 QC section). The third portion of tissue was combusted directly on the CIC for determination of  
107 total fluorine (TF). Approximately 25% of the samples were run in triplicate. Assuming that all  
108 liver tissues display similar instrumental variation, the highest relative standard deviation (RSD)

109 for each analyte was used to estimate standard deviations for all other samples (i.e. those not run  
110 as replicates).

## 111 **Sample Preparation**

112 Liver samples were stored in 13 ml polypropylene (PP) tubes at -20 °C prior to analysis. Sub-  
113 sampling was done using a stainless-steel knife of which the blades were pre-cleaned with  
114 methanol. For targeted analysis, approximately 0.5 g of liver homogenate was thawed at room  
115 temperature and internal standard (IS) solution was added prior to extraction using the procedure  
116 described by Powley et al.<sup>42</sup> (detailed description is provided in the SI). The final extract was  
117 fortified with recovery standards (RSs; <sup>13</sup>C<sub>8</sub>-PFOA and <sup>13</sup>C<sub>8</sub>-PFOS) and 500 µl of 4mM NH<sub>4</sub>OAc  
118 (aq) and then stored at -20 °C until analysis. The extraction procedure for EOF analysis was the  
119 same as for target PFAS analysis, with the exception that standards and buffer were not included,  
120 and the final extracts were concentrated to ~200 µl under a stream of nitrogen. For TF analysis,  
121 100 mg neat liver was analyzed directly, with no fortification of standards.

## 122 **Instrumental Analysis and quality control**

### 123 *Targeted analysis*

124 Targeted analysis was carried out on an Acquity UPLC (Waters) coupled to a triple quadrupole  
125 mass spectrometer (Xevo TQS, Waters), equipped with a BEH (Ethylene Bridged Hybrid) C<sub>18</sub>  
126 column (1.7 µm, 50 × 2.1 mm, Waters), based on a previously described method.<sup>43</sup> The gradient  
127 program is specified in Table S5. MS source conditions are provided in the SI. Quantification was  
128 performed using MassLynx 4.1 (Waters), via a 9-point calibration curve ranging from 0.008 to  
129 150 ng/ml (linear, 1/x weighting). Precursor and product ions are presented in Table S6. Analytes  
130 lacking an analogous labeled standard were quantified using the IS with the closest retention time

131 and the data quality was defined as semi-quantitative (semiQ). Branched isomers were quantified  
132 using the calibration curve of the linear isomer. Limits of quantification (LOQs) are presented in  
133 Table S6.

134 To determine method accuracy and precision, spike/recovery experiments were performed using  
135 homogenized seal liver. Seal liver samples (0.5 g) spiked with 10 ng native standard mix showed  
136 very good recoveries for most compounds (73-130%; Figure S2). The exceptions were PFHxDA,  
137 PFOcDA, 4:2 FTSA, and 8:2 FTSA, which showed very high recoveries (278%, 397%, 212%, and  
138 227%, respectively), while HFPO-DA, 3:3 FTCA, 5:3 FTCA, and 7:3 FTCA showed very low  
139 recoveries (22%, 34%, 55%, and 53%, respectively). These deviating recoveries are likely due to  
140 matrix effects, which were not accounted for because of the absence of an exactly matching  
141 isotopically-labeled internal standard (see detailed discussion in the SI and Figure S2). NIST  
142 certified reference material 1957 (CRM 1957) was used for external method validation, and results  
143 were generally in good agreement with certified values (see Table S8). Finally, each batch of  
144 samples was processed together with three method blanks and control seal liver tissue (spiked and  
145 unspiked), and between every 8-10 instrumental injections a standard was included to monitor  
146 instrumental drift.

#### 147 *Total- and extractable organofluorine analysis*

148 Measurements of TF and EOF were carried out using CIC (Thermo-Mitsubishi) using previously  
149 described methods.<sup>30,44</sup> A detailed description is provided in the SI and the IC gradient program is  
150 provided in Table S9. Quantification was performed using a standard calibration curve prepared  
151 at 0.05 to 100 µg F/ml ( $R^2 > 0.98$ ). For EOF measurements the mean fluoride concentration in the  
152 method blanks was subtracted from all samples. For TF analysis, instrumental (boat) blank fluoride

153 concentrations were subtracted. The method quantification limit (LOQ) was defined as the mean  
154 concentration plus three times the standard deviation of the method blanks.

155 Spike/recovery experiments with NaF and PFOS over a range of concentrations revealed that  
156 inorganic fluorine was removed efficiently by the extraction procedure, as intended, even at the  
157 highest fortification level of 2000 ng F (Figure S3). In contrast, fluorine concentrations increased  
158 linearly ( $R^2 > 0.99$ ) with increasing fortification of PFOS. A comparison of the measured  
159 concentration of PFOS using CIC to the amount fortified revealed an average recovery of  $69\% \pm$   
160  $2\%$  ( $\pm$  standard deviation), which is excellent considering that no internal standard is used for this  
161 procedure. This value was used for recovery-correction of all EOF concentrations.

162 For comparison of sum PFAS concentrations to EOF and TF, concentrations of target PFASs were  
163 converted to their corresponding concentration in fluorine equivalents ( $C_{F\_PFAS}$ ) according to eqn  
164 **1Error! Reference source not found.:**

165 (1) 
$$C_{F\_PFAS} = C_{PFAS} \cdot n_F \cdot A_F / MW_{PFAS}$$

166 where  $C_{PFAS}$  is the concentration of the target compound,  $n_F$  is the number of fluorine atoms in the  
167 target compound,  $A_F$  is the atomic weight of fluorine (g/mol), and  $MW_{PFAS}$  is the molecular weight  
168 of the target compound. The sum of known extractable fluorine concentration ( $\Sigma C_{F\_PFAS}$ ) was  
169 calculated by summing the fluorine concentrations from all individual PFASs. Values  $< LOQ$  were  
170 set to 0 for calculating  $\Sigma C_{F\_PFAS}$ . EOF concentrations ( $C_{F\_EOF}$ ) were corrected using the average  
171 PFOS recovery, obtained from spike/recovery experiments. Correction for analyte-specific  
172 recoveries would presumably give more accurate results, but this is impossible for unknown  
173 PFASs or PFASs lacking standards which contribute to the EOF. Another option is to extract the  
174 samples without using ISSs, split the final extract and analyze this in both target and total fluorine

175 analysis, adding IS to the fraction for targeted analysis only.<sup>45</sup> Although this approach leads to  
176 inaccuracies in the targeted data (since these data would be uncorrected for procedural losses), an  
177 additional extraction for targeted analysis with ISs could be included, assuming sufficient sample  
178 availability. Overall, correcting the EOF data using PFOS recoveries is reasonable in this case  
179 given that a) PFOS is the predominant PFAS in most samples, b) PFOS recoveries are generally  
180 representative of recoveries for most perfluoroalkyl acids, and c) targeted results were not  
181 compromised using this approach.

182 Statistical comparisons of  $\Sigma C_{F\_PFAS}$  and  $C_{F\_EOF}$  were done with 1-tailed T-tests with unequal  
183 variances, assuming that  $\Sigma C_{F\_PFAS}$  can only be less than or equal to the  $C_{F\_EOF}$  concentrations. In  
184 cases where the  $C_{F\_EOF}$  appeared to be lower than  $\Sigma C_{F\_PFAS}$ , the fluorine balance was considered  
185 closed.

### 186 *Suspect screening*

187 Suspect screening was carried out using a Dionex Ultimate 3000 liquid chromatograph coupled to  
188 a Q Exactive HF Orbitrap (Thermo Scientific), based on a previously described method.<sup>46</sup>  
189 Instrumental parameters are provided in the SI. The instrument was run in negative ion, full scan  
190 (200-1200 m/z) data dependent acquisition (DDA) MS/MS mode based on an inclusion list derived  
191 from a combination of online databases (abbreviated here as EPA,<sup>47</sup> Kemi,<sup>48</sup> OECD,<sup>49</sup> and Trier<sup>50</sup>),  
192 literature,<sup>38,40,51-54</sup> and features identified from PFAS homologue series mining (details below)  
193 during pre-screening experiments. The resolution was set to 120 000 (15 000 for MS/MS) and the  
194 automatic gain control (AGC) was set to 3e6. Other instrumental parameters are presented in Table  
195 S10. Data processing was carried out using Xcalibur 3.1 and Compound Discoverer 3.1® (Thermo  
196 Scientific). The workflow included peak retention time alignment, peak integration (using a mass

197 tolerance of 5 ppm, a minimum signal to noise (S/N) ratio of 30 and a minimum peak intensity of  
198 1e6), grouping and gap-filling (peak integration at S/N = 10 for peaks detected at S/N = 30 in at  
199 least one sample). Blank subtraction was carried out by removing all peaks with areas less than 3  
200 times the average peak area in the method blank.

201 A total of 17973 features remained following data pre-processing. These features were subjected  
202 to homologue series mining using the R-package ‘nontarget’<sup>55</sup> which was used to screen exact  
203 masses for homologue series differing by -CF<sub>2</sub>- (49.9 Da) and -C<sub>2</sub>F<sub>4</sub>- (99.9 Da) fragments, which  
204 are characteristic for PFASs. Each homologue series was then checked manually in the extracted  
205 ion chromatogram (EIC) for good peak shapes and an increasing retention time with mass-to-  
206 charge. At this point, in-source fragments were removed by comparing retention times, exact mass,  
207 and MS/MS spectra (if available). The resulting list of exact masses and their MS/MS spectra were  
208 annotated through comparison to databases and/or literature. In one case, MS/MS spectra were  
209 predicted using the *in silico* fragmentation predictor MetFrag.<sup>56</sup> Confidence levels (CLs) were  
210 assigned according to Schymanski et al.<sup>57</sup> (see SI for details).

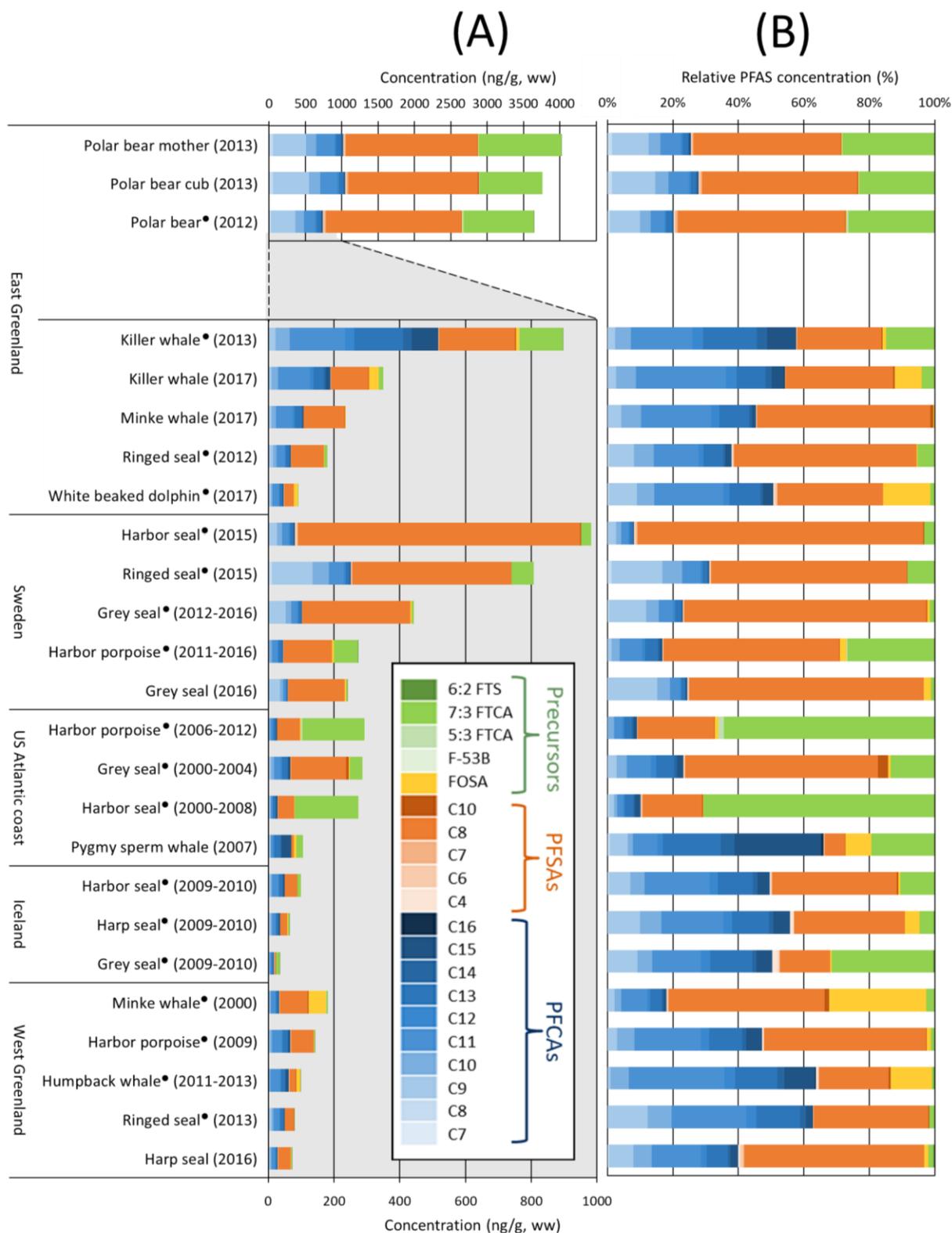
## 211 **RESULTS AND DISCUSSION**

### 212 **Overview of PFAS concentrations in marine mammals**

213 Of the 36 target PFASs analyzed in the present work, 20 were quantifiable in one or more samples:  
214 PFHpA, PFOA (L), PFNA, PFDA, PFUnDA, PFDODA, PFTrDA, PFTeDA, PFPeDA, PFHxDA,  
215 PFBS, PFHxS (L+Br), PFHpS, PFOS (L+Br), PFDS (L+Br), FOSA (L+Br), 9Cl-PF3OUdS, 5:3  
216 FTCA, 7:3 FTCA, and 6:2 FTSA. Peaks were also observable for FOSAA (L), MeFOSAA (L),  
217 EtFOSAA (L), and 11Cl-PF3OUdS, but concentrations were always <LOQ. PFBA, PFPeA,  
218 PFHxA, PFOA (Br), PFOcDA, PFPeS, PFNS, PFUnDS, FOSAA (Br), MeFOSAA (Br),

219 EtFOSAA (Br), ADONA, HFPO-DA, 3:3 FTCA, 4:2 FTSA, and 8:2 FTSA were all below  
220 quantification limits in all samples. Both concentrations and PFAS profiles varied widely among  
221 species, sampling location, and sampling year (Figure 1). The highest sum PFAS concentrations  
222 (i.e.  $\Sigma_{36}$ PFAS) among all species were observed in polar bears (3600-4000 ng/g), which were an  
223 order of magnitude higher than most other marine mammals (Figure 1). As apex predators, polar  
224 bears are among the most chemically contaminated species on the planet.<sup>58</sup> The three most  
225 predominant compounds in polar bears were PFOS, 7:3 FTCA and PFNA, which made up 45-  
226 51%, 23-28% and 9-13% of the  $\Sigma_{36}$ PFAS, respectively. 7:3 FTCA has not been reported in polar  
227 bears before and it is therefore particularly surprising that this compound makes up such a large  
228 fraction of the total PFAS concentration.  $\Sigma_{36}$ PFAS profiles were very similar between all polar  
229 bears,  $\Sigma_{36}$ PFAS concentrations were only slightly higher for the female polar bear compared to her  
230 cub, which is concerning due to health risks associated with chemical exposure at this early  
231 developmental stage.

232 In cetacean liver samples, the highest  $\Sigma_{36}$ PFAS concentrations were observed in killer whales from  
233 East Greenland ( $614 \pm 49$  ng/g, ww), while in seals the highest  $\Sigma_{36}$ PFAS concentrations were  
234 detected in harbor seals ( $640 \pm 51$  ng/g, ww) and ringed seals ( $536 \pm 43$  ng/g, ww) from Sweden.  
235 PFOS dominated the  $\Sigma_{36}$ PFAS fraction in samples from all locations, except for samples from the  
236 US Atlantic coast, where 7:3 FTCA was dominant. For harbor seal and harbor porpoise from the  
237 US Atlantic coast, 7:3 FTCA accounted for up to 64 and 71% of  $\Sigma_{36}$ PFAS concentrations,  
238 respectively, which may indicate that these animals were located in closer proximity to the  
239 source(s) of 7:3 FTCA. Seals from Iceland contained low  $\Sigma_{36}$ PFAS levels compared to the other  
240 samples, i.e. 23, 43, and 67 ng/g for grey seal, harp seal, and harbor seal, respectively.

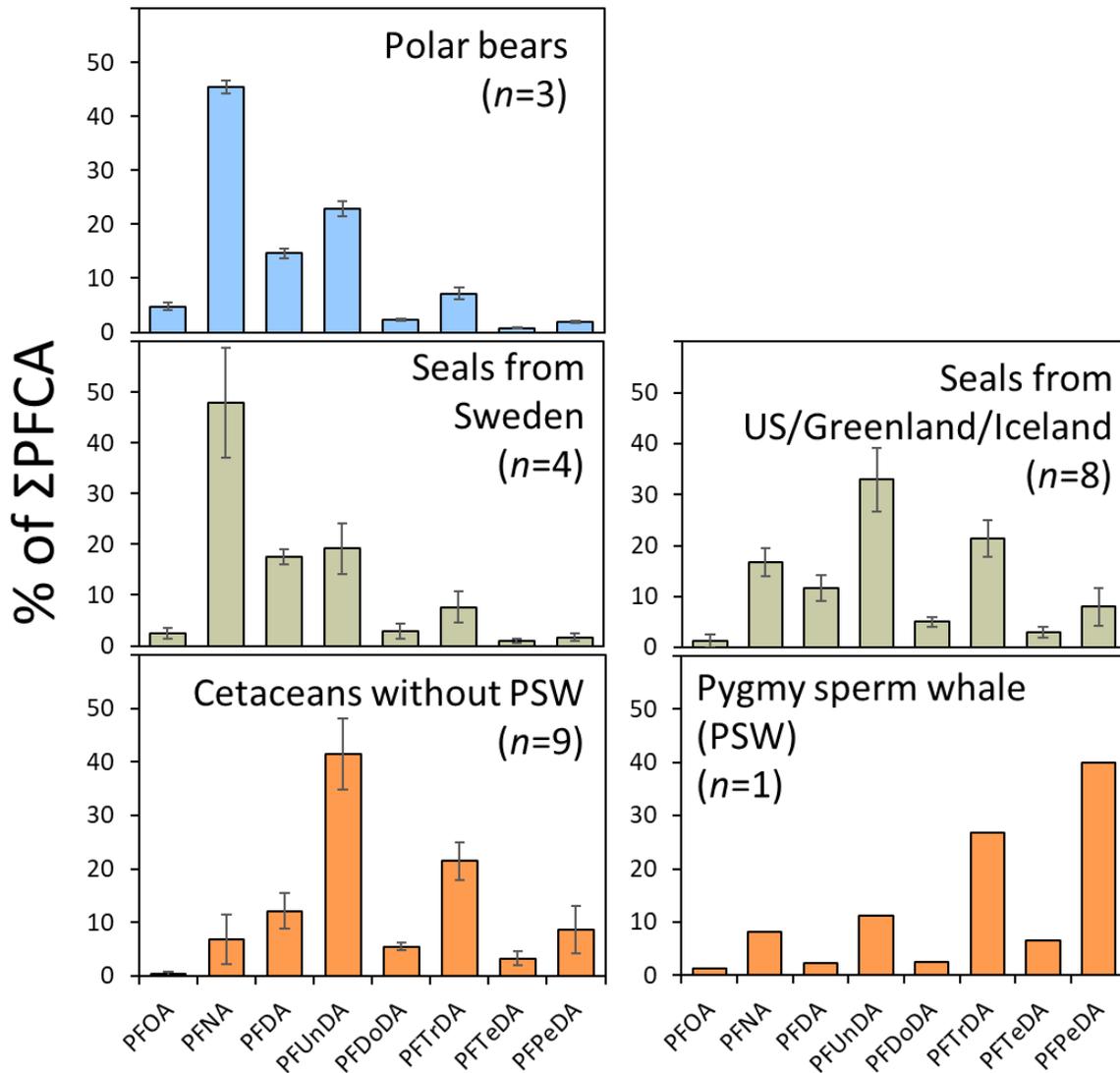


241  
 242 **Figure 1.** (A) Sum of targeted PFASs (note the separate concentration axis for polar bears) and  
 243 (B) normalized concentrations for marine mammals sorted according to their sampling location.  
 244 • = pooled samples ( $n=2-10$ ). Detailed sample information is available in Table S2.

245 *Inter-species and geographical differences in PFCA distribution*

246 The distribution of PFCA homologues is shown in Figure 2. Among all samples, a characteristic  
247 odd/even chain length pattern was observed, wherein the concentration of a given odd chain-length  
248 PFCA in most cases exceeds the concentration of its adjacent even chain-length homologues (i.e.  
249 PFNA exceeds PFOA and PFDA, PFUnDA exceeds PFDA and PFDoDA, etc). This pattern has  
250 been widely reported in the literature,<sup>41,59-61</sup> and is suggested to occur due to atmospheric oxidation  
251 of fluorotelomer alcohols (FTOHs) to corresponding even- and odd-chain length PFCAs, followed  
252 by preferential bioaccumulation of the odd (i.e. longer) chain-length homologue.<sup>62</sup> Despite this  
253 consistent pattern, the overall distribution of PFCA homologues was remarkably different among  
254 species. Species-specific metabolism may explain these differences.<sup>63</sup> For example, the dominant  
255 PFCA in polar bears from East Greenland was PFNA (C9), while PFUnDA (C11) was dominant  
256 in cetaceans (except for the pygmy sperm whale) from Greenland, the US, and Sweden. In  
257 comparison, the dominant PFCA in pygmy sperm whale was PFPeDA (C15; 28.0 ng/g, ww). The  
258 unique profile in pygmy sperm ( $n=1$ ) whale was not explainable by differences in sampling year  
259 amongst cetaceans. While C15 has not been quantified in pygmy sperm whales before, long-chain  
260 PFCAs (specifically PFTrDA (C13)) were previously reported to make up a large fraction of the  
261 total PFAS concentration in pygmy sperm whales.<sup>64,65</sup> Diet may partly explain this unique pattern,  
262 since pygmy sperm whales were one of the few species investigated here (in addition to white-  
263 beaked dolphin) that feed offshore on small fish, squid, octopus, and other invertebrates.<sup>66</sup>  
264 However, we cannot be sure that the pattern is representative for the species, since the liver of only  
265 one pygmy sperm whale was analyzed. For seals, the PFCA distribution varied among sampling  
266 locations, suggesting geographical differences in exposure source (Figure 2). In seals from Sweden  
267 (both Baltic Sea and west-coast Skagerrak/Kattegat straits) the most prevalent PFCA homologue

268 was PFNA (C9), whereas for seals from the Atlantic Ocean (i.e. US, Greenland, Iceland), PFUnDA  
 269 (C11) represented the highest fraction. These differences (which were not explainable by  
 270 differences in sampling year), point to a common source of exposure in seals from the US,  
 271 Greenland, and Iceland that is unique relative to that of the Baltic Sea and Skagerrak/Kattegat  
 272 straits.



273 **Figure 2.** Average percent contribution of PFCAs (C8-C15) to ΣPFCA concentrations (error bars  
 274 represent standard deviation) in polar bears, seals (grouped by locations with similar patterns), and  
 275 cetaceans (Pygmy sperm whale and other cetaceans from Sweden/US/Greenland).  
 276  
 277

278 *Inter-species differences in FOSA concentrations*

279 FOSA:PFOS ratios were generally much higher for cetaceans (0.01-1.28; average 0.33), compared  
280 to other marine mammals (0-0.14; average 0.02). The exception was for harbor porpoises, which  
281 contained consistently lower FOSA:PFOS ratios (0.02-0.04; average 0.03). Previous studies have  
282 observed similar results, with Galatius et al.<sup>67</sup> hypothesizing that smaller cetacean species (i.e.  
283 harbor porpoises) might have a higher capacity for transformation. FOSA is the most commonly  
284 observed PFOS precursor in wildlife. While FOSA usually occurs at lower concentrations than  
285 PFOS, a review of the current literature (see Figure S4) revealed that FOSA:PFOS ratios are higher  
286 in cetaceans (0.2-1.0) compared to other marine mammals (ratio <0.005; Figure S4).<sup>68-71</sup> This  
287 unique pattern is attributed to a phylogenetic difference in the ability of cetacean species to  
288 transform FOSA to PFOS.<sup>67</sup>

289 *Elevated concentrations of 7:3 FTCA*

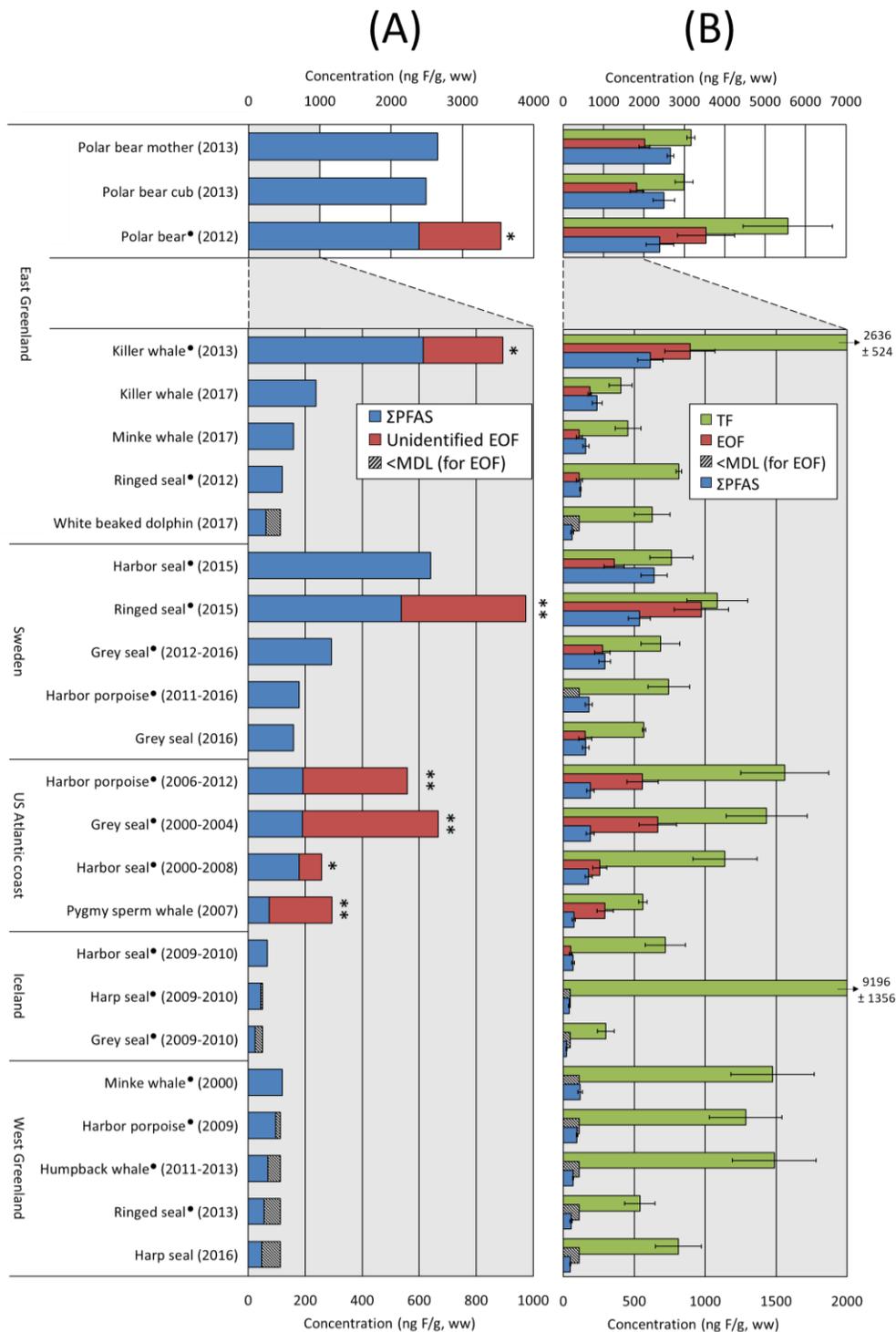
290 The 7:3 FTCA was the second most prevalent PFAS (next to PFOS), and is reported here for the  
291 first time in cetaceans and polar bears. FTCAs are not used in consumer products or industrial  
292 applications,<sup>72</sup> but may form from biodegradation of fluorotelomer alcohols.<sup>73</sup> 7:3 FTCA has been  
293 observed previously in biological samples such as birds (16.2 ng/g, ww in water birds and 0.01-  
294 0.84 ng/g, dw in eagle-owl feathers),<sup>74,75</sup> fish (0.07-0.21 ng/g, ww),<sup>75</sup> human whole blood (from  
295 technicians working with ski wax; 3.9 ng/ml)<sup>76</sup> and breast milk (<42 pg/ml),<sup>43</sup> and seals (0.5-2.5  
296 ng/g, ww).<sup>77</sup> However, concentrations are typically much lower than those observed in the present  
297 study (e.g. polar bear mother: 1131 ng/g, ww and harbor seal: 192 ng/g, ww). Suspect screening  
298 also revealed the presence of other X:3 FTCA homologues (see section on non-targeted and

299 suspect screening). The origin of FTCAs in marine mammals remains unclear and requires further  
300 investigation.

### 301 **Fluorine mass balance**

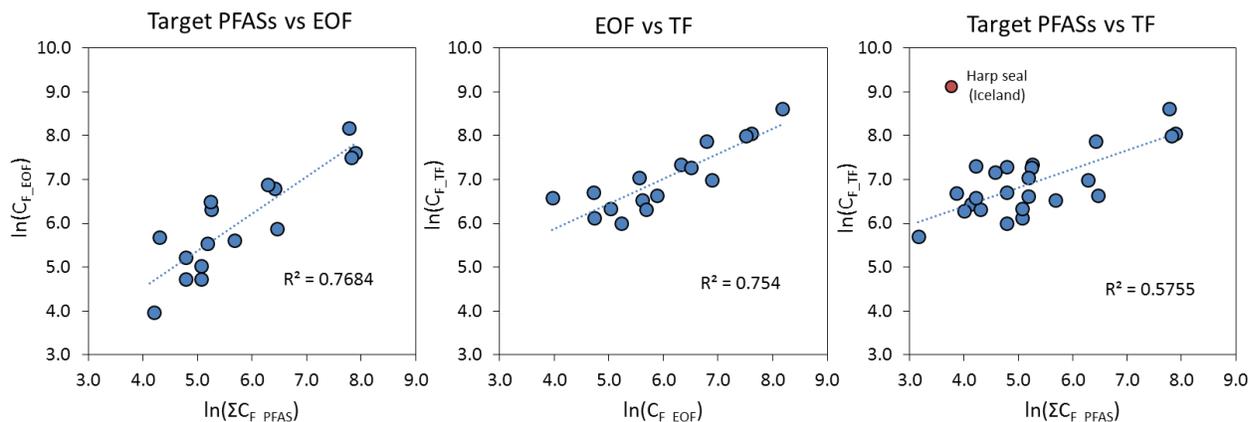
302 An overview of the fluorine mass balance including the sum target PFAS ( $\Sigma C_{F\_PFAS}$ ), EOF  
303 ( $C_{F\_EOF}$ ), and TF ( $C_{F\_TF}$ ) concentrations is presented in Figure 3. A total of seven out of 25 samples  
304 displayed significantly (i.e.  $p < 0.05$  or  $p < 0.1$ ) higher  $C_{F\_EOF}$  compared to  $\Sigma C_{F\_PFAS}$  concentrations  
305 (Figure 3A). This included the pooled polar bear sample from East Greenland from 2012 (32%  
306 unidentified EOF); pooled East Greenland killer whale from 2013 (35% unidentified EOF); pooled  
307 ringed seal from Sweden from 2015 (45% unidentified EOF); and finally, the pooled harbor  
308 porpoise, pooled grey seal, pooled harbor seal, and the pygmy sperm whale (all sampled 2000-  
309 2012) from the US Atlantic coast (30-75% unidentified EOF). These results show that exposure  
310 of these species to organofluorine is indeed underestimated in some cases. Animals sampled from  
311 the US Atlantic coast contained the largest fraction of unidentified EOF, which may indicate that  
312 these animals are closer to the source(s) of unidentified organofluorine. Notable, however, is the  
313 fact that the US samples also tended to be older than those sampled at other sites.  $C_{F\_EOF}$  and  
314  $\Sigma C_{F\_PFAS}$  concentrations were not significantly different in 9 of the samples, indicating a closed  
315 EOF mass balance. Another 9 samples displayed slightly lower  $C_{F\_EOF}$  than their respective  
316  $\Sigma C_{F\_PFAS}$  concentrations, likely caused by under-reporting of  $C_{F\_EOF}$  due to recovery-correction  
317 using PFOS (see methods section). While we considered the EOF mass balance to be closed for  
318 these samples, the source of this under-reporting requires further investigation. TF concentrations  
319 were consistently higher than EOF and target PFASs for all samples, which may be attributed to  
320 the presence of inorganic and/or- non-extractable organic fluorine in the tissues. Overall,  
321 percentage of unknown TF ranged from 10-93% (average 58%).

322 Sum target PFAS concentrations, EOF and TF were natural log (ln)-linearly correlated with one  
323 another (Figure 4;  $p < 0.001$ ;  $R^2$  0.58-0.77), which can be expected since the organofluorine mass  
324 balance was closed or nearly closed in most samples. The unidentified fraction of the EOF could  
325 consist of novel PFASs, metabolites and/or transformation products of PFASs. Fluorinated  
326 pharmaceuticals and/or pesticides may also accumulate in marine mammals,<sup>78</sup> but given their low  
327 percentage of fluorine (i.e. these substances typically only contain a few fluorine atoms), they are  
328 not expected to make a significant contribution to EOF or TF concentrations unless they are present  
329 in very high abundance. Trifluoroacetic acid (TFA) was also considered since it occurs naturally  
330 in sea water at high concentrations (up to 17-190 ng/L in the Northern Atlantic<sup>79</sup>) and is ubiquitous  
331 throughout the entire aquatic environment.<sup>79</sup> However, this was ultimately ruled out since TFA is  
332 non-bioaccumulative and therefore not expected to occur in marine mammals.<sup>80</sup>



333  
 334 **Figure 3.** (A) Sum target PFAS and unidentified extractable organofluorine (EOF) concentrations  
 335 in ng F/g, ww. Significantly higher EOF concentrations are denoted by asterisks (\* $p < 0.1$ ;  
 336 \*\* $p < 0.05$ , 1-sided T-test, unequal variance). (B) Concentrations of target PFASs, EOF, and total  
 337 fluorine (TF) in ng F/g, ww. Error bars indicate the standard deviation. Note the separate  
 338 concentration axis for polar bears. • = pooled samples ( $n=2-10$ ). Detailed sample information is  
 339 available in Table S2.

340



341  
342 **Figure 4.** Natural log (ln)-linear correlations between sum target PFAS, EOF and TF  
343 concentrations. Data <LOQ were excluded. P-values were < 0.001 in all cases.  
344

#### 345 PFAS suspect screening

346 Figure 5 summarizes the PFASs that were identified via suspect screening along with the relative  
347 abundance of each suspect in individual samples. Classes 1-7 (PFCAs, PFSAs, FTCAs, FTSAAs,  
348 FASAs, FASAAAs, and Cl-PFESAs) were present in our target list, but additional homologues from  
349 some of these classes were identified through homologue series mining. Classes 8-11 (PFECAs,  
350 d/c PFSAs, ether PFSAs, and enol-ether/cyclic ether or carbonyl PFSAs) were identified by  
351 matching exact masses (and MS/MS fragments when available) to those in literature. Finally, class  
352 12 was flagged through homologue series mining; thereafter we attempted structural elucidation  
353 through database matching and comparison of MS/MS spectra to *in silico* fragmentation  
354 predictions.

355 Among the FTCAs, 5 additional homologues were detected that were not present in our target list  
356 (i.e. 6:3 and 8:3 – 11:3 FTCAs; < 2 ppm mass error). These substances displayed a similar  
357 fragmentation pattern to target FTCAs; thus a high degree of confidence (CL=2a) is ascribed to

358 their assignment, despite an absence of standards (Figure S5). 5:3, 6:3, and 7:3 FTCAs showed  
359 highest abundancies in polar bears, while 8:3-11:3 FTCAs showed highest abundance in harbor  
360 porpoise and ringed seals from the US, when comparing peak areas to other samples. All three  
361 samples from the US contained significant quantities of unidentified EOF. We posit that  
362 quantification of the full suite of FTCA homologues may account for a large portion of the missing  
363 EOF in these samples.

364 10:2 and 12:2 FTSA (class 4) and C4-C7 FASAs (class 5) were not included in our target list and  
365 were identified through a combination of homologue series mining and by comparing their MS/MS  
366 fragments to those homologues for which standards were available (i.e. 6:2 and 8:2 FSAs, and  
367 FOSA; see Figures S6-7). Notably, the peak area of 10:2 FTSA was elevated in all polar bear  
368 samples and the US harbor seal sample compared to other samples, suggesting that this target may  
369 contribute to the missing EOF observed in these samples. Among FASA homologues,  
370 perfluorobutane sulfonamide (FBSA) is particularly notable as this substance is a degradation  
371 product of a wide range of substances derived from perfluorobutanesulfonyl fluoride, which  
372 replaced PFOS-precursors in the early 2000s.<sup>81</sup> FBSA was present mainly in cetaceans and in all  
373 animals from Sweden. FBSA has previously been reported in several fish species in Canada and  
374 The Netherlands<sup>82</sup> and one study even reported FBSA in polar bear liver at concentrations of 0.4  
375 ng/g ww.<sup>83</sup>

376 Perfluoroalkyl ether carboxylates (PFECAs; class 8, C8-11) were identified by matching the exact  
377 mass of multiple homologues to those reported previously in water,<sup>84,85</sup> and particulate matter.<sup>52</sup>  
378 While C3-C8<sup>84</sup> and C10-C15<sup>52</sup> PFECAs have been reported previously, to the best of our  
379 knowledge this is the first report of C9 PFECA homologue in the environment. Similarly, a  
380 homologue series of double bond or cyclic PFSA (d/c PFSA; class 9, C8-C10) were identified

381 by first matching the parent mass and MS/MS spectrum for perfluoroethylcyclohexanesulfonate  
382 (PFECHS; C8; Figure S10) to those reported previously in polar bear serum.<sup>40</sup> Notably, PFECHS  
383 was prevalent in both ringed seals and harbor seals from Sweden relative to other samples, the  
384 former of which was found to have a significant quantity of missing EOF.

385 MS/MS data was not available for either C6-C9 ether-PFSAs (class 10) and C7-C9 enol-  
386 ether/cyclic-ether/carbonyl PFSAs (class 11) due to low peak intensities. Therefore, tentative  
387 identification (i.e. CL=3-4) was carried out by matching the exact mass of the precursor ions to  
388 those reported previously in polar bear serum.<sup>40</sup> For class 11, peaks for the C10 homologue eluted  
389 both at retention time 5.03 and 5.55 suggesting a mixture of structures (e.g. both an enol ethers  
390 and a cyclic ether).

391 Finally, one of the compounds of the “unknown” class (class 12;  $C_nF_{2n+1}H_{10}-C_5SO_4N$ ) was  
392 originally matched with a methyl ester structure listed in both the OECD and KemI lists (CAS#  
393 87988-69-0; mass error = 0.456 ppm). However, methyl esters are generally non-detectable by  
394 ESI-MS so this structure was ruled out.<sup>86</sup> Alternatively, this substance may be an isomer or in-  
395 source fragment of a neutral compound. This feature displayed the highest peak areas in the harbor  
396 porpoise and pygmy sperm whale from the US (which had a large fraction of unidentified EOF).  
397 Ultimately, confirming the identity of this substance and quantifying it is necessary to assess how  
398 much it contributed to the unidentified EOF fraction.

399 Overall, an additional 33 PFASs were identified through our suspect screening workflow, which  
400 were not included in the targeted analysis, bringing the total number of substances detected at a  
401 CL of 1-4 to 59 substances from 12 different PFAS classes (not including isomers). We note that  
402 the highest peak areas for suspects were not always in samples containing significant unknown

403 EOF. This should not be surprising, considering that EOF measurements are based on fluorine  
404 equivalents, rather than molecular weight-based concentrations, and because the contribution to  
405 EOF from a few dominant substances (e.g. PFOS) may dwarf that of some important novel PFAS.  
406 Thus, while EOF remains an important tool for prioritizing samples for closer scrutiny; suspect  
407 screening (and ultimately quantification) of novel PFASs is clearly needed to obtain a complete  
408 picture of PFAS exposure in wildlife.



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11

12 **SUPPORTING INFORMATION**

13 Further information on chemicals and reagents, sample preparation, instrumental analysis, along  
14 with results of spike/recovery experiments (targeted and CIC analysis), literature review of  
15 FOSA:PFOS ratios, EICs for suspects, detailed sampling information, CITES permits, target  
16 PFASs, LC mobile phase gradient, MS and RTs for target PFASs, LOQs, NIST results, eluent  
17 programs for CIC analysis, HRMS parameters.

18

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