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_____ ABSTRACT _____

Relationship between Japanese beef marbling standard and intramuscular lipid in the *M. longissimus thoracis* of Japanese Black and American Wagyu Cattle.

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Japanese Black and American Wagyu steers (n = 155) were slaughtered and graded under typical Japanese production conditions, and then analyzed for percentage ether-extractable fat at the 6th thoracic vertebra. The percentage of intramuscular lipid was used to develop a prediction equation for the Japanese beef marbling standard (BMS) with $R(2) = 0.7619$.

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