【Claim 14】

A method for inducing differentiation and proliferation of a $CD4^+$ T cell into a regulatory T cell, the method comprising:

treating a $CD4^+$ T cell *in vitro* with an induced T cell co-stimulator ligand (ICOSL) or an ICOSL-overexpressing mesenchymal stem cell.

【Claim 15】

The method of claim 14, wherein the stem cells having increased expression of ICOSL are pre-treated with one or more selected from the group consisting of IL-1β, TNF-α, IL-6, IL-2, IL-1, and LPS (lipopolysaccharide).