

[Insert Journal Editor's name here]

Editor-in-Chief

[Insert Journal name here]

[Insert date here]

Dear Dr *[Insert editor's surname here]*,

Re: Manuscript reference No. *[Insert tracking number or code here]*

Please find attached a revised version of our manuscript "*[Insert the title of your manuscript here]*", which we would like to resubmit for publication as a *[Insert article type here]* in *[Insert Journal name here]*.

Your comments and those of the reviewers were highly insightful and enabled us to greatly improve the quality of our manuscript. In the following pages are our point-by-point responses to each of the comments of the reviewers as well as your own comments.

Revisions in the text are shown using yellow highlight for additions, and strikethrough font *[example]* for deletions. In accordance with reviewer *[insert Reviewer number here]*'s suggestion, we *[insert changes you made according to suggestions; e.g., We removed table 1 and replaced Figure 3]*. We hope that the revisions in the manuscript and our accompanying responses will be sufficient to make our manuscript suitable for publication in *[Insert Journal name here]*.

We shall look forward to hearing from you at your earliest convenience.

Yours sincerely,

[Insert your name, degrees and title if appropriate]

Address: *[Insert]*

Ph: *[Insert]*

Fax: *[Insert]*

E-mail: *[Insert]*

Responses to the comments of Reviewer #1

1. *[Insert Comment here: copy and paste directly]*

Response: *[Insert response here in italics]*

2. *[Insert Comment here: copy and paste directly]*

Response: *[Insert response here in italics]*

Responses to the comments of Reviewer #2

1. *[Insert Comment here: copy and paste directly]*

Response: *[Insert response here in italics]*

2. *[Insert Comment here: copy and paste directly]*

Response: *[Insert response here in italics]*