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### **Conflict of Interest Statement**

A/Prof Laurence Weinberg is a recipient of research grants from Baxter Healthcare and is the Principle Investigator for the SPLIT-Major Surgery study. Prof Rinaldo Bellomo is a recipient of research grants from Baxter Healthcare and is a Principle Investigator for the SPLIT major surgery study. Baxter Healthcare is not involved in the design, collection of data, analyses, or interpretation of data from any Baxter sponsored fluid intervention study at the Austin Hospital. This review has been initiated and written independently of Baxter Healthcare.

There are no conflicts of interest for any of the other authors.

Yours Sincerely,



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