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### CONFLICT-OF-INTEREST STATEMENT

**Name of Journal:** World Journal of Gastrointestinal Surgery

**ESPS Manuscript NO:** 12531

**Incarcerated amyand hernia**

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**Conflict-of-interest:** Ciftci F and Adulrahman I haven't received fees for serving as a speaker, any of organizations. Ciftci F and Abdulrahman I haven't received research funding from any of organizations. Ciftci F and Abdulrahman I aren't employees of any of organisations.

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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