

Date: 16/09/2014

To,  
The Chief Editor,  
Name of journal: *World Journal of Gastrointestinal Surgery*  
ESPS Manuscript NO: 12850

**Factors influencing the diagnostic accuracy and management in acute surgical patients**

Dear Sir,

We are submitting the revised manuscript of the above article. We have inserted all changes advised by the reviewers and highlighted in red font in the manuscript file. All authors have read the manuscript and agreed for submission. We do not have any potential or actual personal, financial or political interest in this study. We declare that there was no financial support of any person/company in preparation of this study directly or indirectly. We also confirm that, if accepted, we will transfer all publishing and copyrights to **WJGS** and its associated publishing companies. I hope you like it and find it suitable for publication in your very prestigious journal.

Thank you very much for considering it for publication.

Sincerely,

Mr M Shafique Sajid (Chief author)

On behalf of all authors.