

To,
The Editor in Chief

Reference: ESPS manuscript no 14867

Entitled "Endotherapy of leaks and fistula"

Sir,

We hereby declare that we have no conflict of interest in relation to this review article

- 1) Dr Mahesh K Goenka *Mahesh G*
- 2) Dr Usha Goenka *Usha G*

Regards
Dr Mahesh K Goenka