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Baishideng Publishing Group Inc
8226 Regency Drive, Pleasanton, CA 94588, USA

August 4, 2015

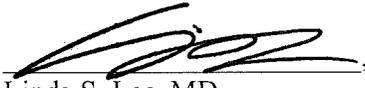
Dear Dr. Ma,

This document serves as our conflict-of-interest statement.

Both authors listed for our manuscript entitled "Clinical Approach to Incidental Pancreatic Cysts" **do not** have any conflicts-of-interest to report.

Our signatures are below.

Sincerely yours,

 Date: 8/5/2015
Linda S. Lee, MD

 Date: 8/5/2015
Austin L. Chiang