

Format for ANSWERING REVIEWERS



April 03, 2014

Dear Editor,

Please find enclosed the edited manuscript in Word format (file name: 9939-review.doc).

Title: Costs of laparoscopic and open liver and pancreatic resection: a systematic review

Author:

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Name of Journal: *World Journal of Gastroenterology*

ESPS Manuscript NO: 9939

The manuscript has been improved according to the suggestions of reviewers:

1 Format has been updated

2 Revision has been made according to the suggestions of the reviewer

Reviewer code: 02549261

Thank you very much indeed for your comments. I reviewed the corrected figures and adjusted them in text and tables. I've added the title of reference 27. I've also discussed about the relationship between costs and complexity of the procedure.

Reviewer code: 00058345

Thank you very much indeed for your comments. I reviewed the corrected figures and adjusted them in text and tables. We also commented on the severe heterogeneity of liver resection and the common risk of bias related to confounding by indication

Thank you again for publishing our manuscript in the *World Journal of Gastroenterology*.

Sincerely yours,

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