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Turin, 20/07 2016

Lian-Sheng Ma,
President and Company Editor-in-Chief

Jing Yu,
Science Editor, Editorial Office

Dear Prof. Lian-Sheng Ma, Prof. Jing Yu

We take this opportunity to thank the reviewers for their comments.

We would like to submit to your attention the revised copy of the original manuscript entitled
“Conversion of laparoscopic colorectal resection for cancer: what is the impact on short-term outcomes and survival?” ID (03004220).

We have revised the manuscript according the suggestion; the changes to the manuscript are highlighted by using the track changes mode in MS Word. Reviewers' questions and concerns are reported and discussed hereby

Thank you very much for your consideration.

Sincerely yours

Prof. Mario Morino

EDITOR

1. *“Please provide language certificate letter by professional English language editing companies (Classification of manuscript language quality evaluation is B).”*

As per previous email sent to Prof. Jing Yu, we have sent our manuscript for language editing to Prof. Patti who based on his personal experience as an Authors of many manuscripts and books in English and the fact that he is on the Editorial Board of many scientific journals including Annals of Surgery and the Journal of Gastrointestinal Surgery, certifies that the language of the manuscript has reached Grade A after few changes.

We provide you with the PDF certificate.

2. “In order to attract readers to read your full-text article, we request that the author make an audio file describing your final core tip, it is necessary for final acceptance. Please refer to Instruction to authors on our website or attached Format for detailed information. “ We have submitted an audio file with the audio core tip.
3. “The coordinate graphs supplied should be decomposable (each part of your figure could be moved so as to easily edited). You can send it as excel, word or PPT format so that I can edit them easily. Thank you!” the figures were sent as excel format as required.

REVIEWER 00180872

“Conversion of laparoscopic colorectal resection for cancer: what is the impact on short-term outcomes and survival? Thank you for the opportunity for reviewing this important paper. This is a very comprehensive review which represents also its downside since the results section is tedious and hard to read for both the text and the tables. I do think the data are important. make sure you don't repeat text data in the tables and vice versa. With regard to the interpretation of the results, the discussion should emphasize that this is a review and not a meta-analysis.”

We would like to thank the reviewer for this valuable comment. We have carefully read the paper and removed some redundant text throughout the results section which has also been reported in the tables/ figures. This has, in our opinion, contributed to make the text easier to read. In addition, we have added to the conclusion that this paper is a review and not a meta-analysis (first sentence of the conclusion).

REVIEWER 03475726

“This is a nice review which comes from a very experienced laparoscopic group. I don’t see major language issues. The available literature is well discussed , regarding both short and long-term outcomes. In particular, potential bias regarding the oncological outcomes in converted patients are well debated. References and data reporting are accurate. I do think their conclusion well synthesizes what available in literature. I can spot a little mistake in the Results, third last line of the first paragraph, where “Rotelli” rather than “Rottoli” is reported in the text.”

According to the Reviewer comment, the word “Rotelli” in the Results section (third line of the first paragraph) was changed to “Rottoli”.