Dear Reviewer,

Thank you for your kind comments. The following are our responses to your queries.

1) Rectal endo-anal ultrasound was performed in our patients whenever possible. As a general rule, it was mainly performed for patients with mid and low rectal, T1 and T2 tumours which allowed the passage of the ultrasound probe with minimal discomfort.

   MRI was the preferred staging modality for bulky tumors.

   This has been addressed in the Lines 2-4 of the Pre-Operative Section of the revised manuscript.

2) We have addressed the issue of **long term** oncological adequacy for laparoscopic versus open resection for rectal cancer by including a table summarizing studies with at least 5 year survival outcomes. This is reflected in Table 6 of the revised manuscript.

   The study mentioned by the reviewer, authored by Ng et al, is reflected in this table (cited as Reference 29 in the manuscript)

   We did not include the other study mentioned by the reviewer (Van der Pas et al) as it focused on short term outcomes rather than long term outcomes, which was the main objective of our study.

3) We did not include details comparing intra and extra corporeal anastomosis in our manuscript as all pure laparoscopic cases were performed via intra-corporeal anastomosis.

   Extra-corporeal anastomosis was mainly performed in a subset of patients who had laparoscopic assisted surgery (36 out of 77 patients who had laparoscopic assisted surgery).

   Preliminary analysis between this group of patients with those who had intra-corporeal anastomosis showed no differences in both short and long term outcomes. Thus we chose to omit these data in the manuscript.

4) We did not mention about future perspectives in our manuscript as our study was focused mainly on comparing the outcomes and impact of conversion between laparoscopic and open surgery for rectal cancer. The authors believe that while there has been the emergence of robotic surgery in recent years, due to cost concerns for the robotic approach, it is more pertinent to establish the non- inferiority of laparoscopic surgery as compared to open surgery for rectal cancer. Only then can we progress to establish if other more costly modalities such as robotic surgery can be considered as an alternative.

Thank you!