Reviewer #1:

1. Nice analysis but retrospective analysis which may be missing some information.

Thank you very much for reviewing the manuscript. This study has excluded patients with missing data.

2. Small sample size to draw a definitive conclusions

Our study results still warrant further validation with a larger sample size.

3. Whether the Fictional outcome of this trans anal endoscopic procedure of ISR is better over open resection from perineum is questionable. Author should include the Manometric or clinical fecal continence score to make the paper better

Long-term anal function is another important research focus of this surgical approach. In our future studies, we will continue to monitor the long-term outcomes of anal function.

4. What was the follow up protocol in these patients? There were 14 patients with stage III disease, what was advise to the after surgery?

We typically assign dedicated personnel for postoperative follow-up. Patients are regularly followed up every 3 months in the first 2 years and every 6 months thereafter. For stage III patients, postoperative adjuvant chemotherapy is administered according to treatment guidelines.

Reviewer #2:

Thank you very much for your suggestion. We have made the corresponding changes in the abstract section of the manuscript and highlighted them in red font.

Reviewer #3:

1) Even if pathologically complete resection is achieved, recurrence of cancer can still occur. I think it is necessary to show the long-term prognosis for your surgical procedure.

Thank you very much for reviewing the manuscript. In subsequent studies, we will further focus on the long-term survival prognosis of patients.

2) Since transanal endoscopic ISR technique can preserve nerve without damage, you should show data concerning short- and long-term postoperative urinary and sexual dysfunction.

Postoperative urinary function has been addressed in this study, with only one patient experiencing postoperative urinary retention; the remaining patients had normal postoperative urinary function. In future research, we will investigate the long-term sexual function postoperatively.

3) Although the results are showed with regard to the primary endpoint, you should show the mid- to long-term results in this technique compared to the conventional ISR in your hospital.

This is a great suggestion, and we will compare transanal ISR with conventional ISR in our future research to highlight the differences between the two surgical approaches. We look forward to your continued interest in our subsequent studies.

Thank you very much for reviewing the manuscript, and we express our most sincere respect and gratitude for your work.