Reviewer #1:

Dear Reviewer

We would like to kindly thank you for the review. We appreciate your comments and we would like to response.

In response to your review:

1. Please focus to the development of visceral obesity as a consequence of hypometabolic state in hypothyroidism.

Required paragraph has been added.

2. Please refer to the regression of fatty change, dyslipidemia, and weight reduction after appropriate levothyroxine supplementation.

The impact of levothyroxine supplementation has been included in the manuscript as recommended.

3. Please argue about the screening of MAFLD in hypothyroid subjects.

The MAFLD screening has been included in the manuscript.

Reviewer #2:

Dear Reviewer

We would like to kindly thank you for the review. We appreciate your comments and we would like to response.

In response to your review:

There are a lot of grammatical errors. This must be taken care of and addressed.

The manuscript has been edited to ensure language and grammar accuracy and should be error free in this aspects. The Editing Certificate has been gained.

1. Some references without DOI.

DOI corrections have been made.

2. Writing references according to the terms of the journal.

After making corrections, the references comply with the requirements of the journal.

3. The result and discussion must be in one paragraph.

The text of the review article was divided into logical parts, including subsections as suggested by the reviewer.

4. Many sentences need to be reformulated.

The authors gained the ensure language accuracy certificate.

5. Some tables require statistical analysis.

Due to the form of the article, the authors nas not collected data that could be statistical analysed.

6. Some sentences need references.

Required references have been included.