TO

**[Receiver Name]**

**[Receiver Title]**

**ADDRESS:**  **[Receiver Address]**

**EMAIL:** **[Email Address]**

**PHONE:** **[Home Phone]**

FROM

**[Sender Name]**

**[Sender Title]**

**Sub:** Rebuttal Letter

Dear **[Name],**

Thank you for reviewing our paper and providing us with your feedback. We appreciate your comments and suggestions, which have helped us to improve the quality of our work.

In your review, you raised concerns about the relevance of our research question and the significance of our findings. We acknowledge your feedback and have revised the introduction and discussion sections to better emphasize the relevance and significance of our research.

You also suggested that we provide more detail on our data analysis methods. We have addressed this comment by providing additional information on our statistical analysis methods and including a section on the data analysis process.

Thank you again for your feedback. We hope that our revised manuscript meets your expectations and look forward to hearing from you soon.

Best regards

**[Name]**