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I declare, I confirm, I certify and I sign that I received substantial, important, line by line peer review with several and substantial comments, important remarks and hints from, 3 Reviewers and the Assistant Editor for my paper: Construction of an Effective Preconditioner for the Even-odd Splitting of Cubic Spline Wavelets with Author: BORIS M. SHUMILOV

I would like to thank all the reviewers for their thoughtful comments and efforts towards improving our manuscript. I revised the manuscript with special attention to the comments that I received from **Three (3)** reviewers that were experts, specialists in the area of my paper. I declare, confirm, certify and sign that WSEAS has checked my paper for possible plagiarism by Turnitin and my paper was found without plagiarism or self-plagiarism by Turnitin. I also declare, confirm, certify and sign that also that no Associate-Editor, no Editor-in-Chief, no member of the WSEAS Secretariat forced me in this Journal to add references (citations) to any previous publications of the journal.

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For me, this was the fifth time (and the first for Scopus indexed Journal) that I sent a paper to your institution. I have the best impressions of the review process in the journals of WSEAS Publishing Company. The review process was a real peer-review process. I would like to express my heartfelt thanks and great respect for your remarks. All three reviewers showed me aspects to improve my paper. The criticism regarding the introductory part (which was made more descriptive) as well as underpinning the results were accepted and corrections were made accordingly. Thank you for your cooperation.

Signature



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