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Name: Ants Aasma

Institution: Tallinn University of Technology

City: Tallinn

Country: Estonia

Phone: 372+6204052

Academic Email: ants.aasma@taltech.ee

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, at least, 3 Reviewers and the Assistant Editor for my paper:

Matrix transforms of α -absolutely A^{λ} -summable sequences
with Author: Pinnangudi N. Natarajan.

I would like to thank all the reviewers for their thoughtful comments and efforts towards improving our manuscript. We revised the manuscript with special attention to the comments that we received from **three (3)** reviewers that were experts, specialists in the area of my paper.

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I also declare, confirm, certify and sign that we have made most of the changes, modifications, additions, studies, corrections asked by the reviewers and I have fully complied with their instructions. We implemented most of the reviewers' recommendations: we added 6 examples to illustrate the main results of the paper, we included 5 references from other previous WSEAS Journals, we added some more material in the second section of the page 3, we checked the English grammar with the help of GMAIL, we extended Conclusion section. The reviewers also suggested to pay attention to the application of the results of the paper to the field of (engineering) applications in real life and to combine this method with modern topological and algebraic methods. We can take these suggestions as the serious, but interesting task for the future investigations, and the authors are grateful for their suggestions. I also understand that before the publication the 3 (or more than 3) reviewers will check my paper to see if all the changes, modifications, additions, studies, corrections etc have been done and I

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We tried to consider all reviewers' comments and suggestions.

The authors are very grateful to WSEAS for the excellent opportunity to publish our article without publication fee in a reputable scientific journal.

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