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

Matrix transforms into the set 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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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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