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Academic rebuttal letter template





JOHNE HARKNESS, JR.

EMECTINE DIRECTOR 651 EAST JEFFERSON STREET TALLARASSEE, FL 3239-200

859561-5600 WWW.ILORDABAR.ORG

August 26, 2009

Ma. Kim Lowry Picazio Law Office of Kim L Picazio P A 100 SE 3rd Ave Ste 2500 Fort Lauderdale, FL 31394-0002

Re: Crystal Sheffield; The Florida Bar File No. 2010-50,286 (17)

Dear Ms. Picazio:

Endosed is a copy of an inquiry/complaint and any supporting documents submitted by the above referenced complainant(s). Your response to this complaint is required under the provisions of Rule 4-8.4(g), Rules of Professional Conduct of the Rules Regulating The Florida Bat, and is due in our office by September 11, 2009. Responses should not exceed 25 pages and may refer to any additional documents or exhibits that are available on request. Failure to provide a written response to this complaint is in itself a violation of Rule 4-8.4(g). You are further requested to furnish the complainant with a complete copy of your written response, including any documents submitted therewith.

Please note that pursuant to Rule 3-7.1(b), Rules of Discipline, any reports, correspondence, papers, recordings and/or transcripts of hearings received from either you or the complainant(s) shall become a part of the public record in this matter and thus accessible to the public upon a disposition of this file. Pursuant to Rule 3-7.1(f), Rules of Discipline, you are further required to complete and return the enclosed Certificate of Disclosure form.

If either you or the complainant(s) believe any material provided to The Florida Bar is confidential under applicable law, undersigned counsel should be advised of that fact so that measures can be taken to seal that portion of the file. It should be noted that The Florida Bar is required to acknowledge the status of proceedings during the pendency of an investigation, if a specific inquiry is made and the matter is deemed to be in the public domain.

Finally, the filing of this complaint does not preclude communication between the attorney and the complainant(s). Please review the enclosed Notice for information on submitting your response.

Sincerely,

Q

Shandl M. Schuyler, Bar Guunsel Attorney Consumer Assistance Program ACAP Hotline 866-352-0707 Endosures (Certificate of Disdosure, Notice of Grievance Procedures, Copy of Complaint, Notice -Mailing Instructions)

Federal

Demand Letter



Date

RAC Point of Contact Provider Name Address 1 Address 2 City, State Zip

Re: Provider Name #123456789 Letter ID: XXXXXX Issue: (Issue Name)

Dear Medicare Provider,

The Centers for Medicare & Medicaid Services (CMS) has retained CGI Federal to carry out the Recovery Audit Contracting (RAC) program in the State of \_\_\_\_\_. The RAC program is mandated by Congress aimed at identifying Medicare improper payments.

This letter is to notify you that Medicare has made an overpayment to you for the amount of **\$**\_\_\_\_\_\_A brief description of the claims associated with this overpayment can be found on the "Overpayment Report" page and on the Explanation of Benefits provided by the Administrative Contractor if the adjustment resulted in associated findings. In order to correct this overpayment, please refund **\$**\_\_\_\_\_\_by xx/xx/xxxx.

. (The above lines are the rationale for the improper payment and the detailed explanation.) The results of our data analysis justified reopening your claim under §1869(b) (1) (G) of the Social Security Act and 42 CFR 405.980(a) (1). These results also serve as good cause to reopen the claim, if required by 42 CFR 405.980(b) (2).

Please make the check payable to Medicare and send it with a copy of this letter, including the Overpayment Report that contains the specific claim and accounts receivable information to the following address. Please indicate the Accounts receivable numbers that you are paying with this check.

> Accounting Dept P.O. Box 9999 City, State Zip

> > triansity the discussor issualizing minimizing papers from other patter intercinal discuss and or tyrophones.

Set of August 2012

The authors would like to thank the nonework for their specific and helpful comments. Hence find enclosed the orthogic reprinting the same like task of a 2012 doct

Title: Securit parameters to the spectrum of caeling denses: beyond standard antibody testing

Adher, S.J. Sati, H.J. ver Warred, R. M. E. Ver Benderg, H.Anni, V.M.H. Doger, P. Boner, C.J. J. Maller and Kritz Sciences

Annuality of CONTRACTORS

The market risk how to proved according to the suggestions of the revenues:

## Augur parets

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We added the following sentence in the discussion: "Spec must be taken in oper our findings are comparison to other ope groups, as it can not be excluded that hermal values very over oper

b. The reducer taked the gamber whether complicated (2) represents month a higher level of triffacenaries compared to (2), and possibly other influences to conditions, as we found on the spectrum of contract decares, includent of other comparison provide the source of the study. However, its the decares, we have the contract (2) emitted more to partyrective off the study. However, its the decares, well a specific found on Contra's decares. By dampartice well is a specific found on Contra's decares. By dampartice well as more the study to near the specific found on Contra's decares. By dampartice well is seen the study of the more the partyrective and the source of influences are starting to a specific other specif

To manyle ve added the following social in the document, "Optime level in comparison with other participantitie diseases. Our area suggests the comparison will obtain participantities do a accumulation by a higher pro-informative particle as compared to vecomplicated (0). To provide manyle in the solation of this informative, is an our compared to the space particle in other sometimetative disease, such as Domits observation, is an our compared to the space particle in other sometimetative disease, but not being advantile for only favo established participanties (0), AD for the other favo, is the statement, but more an as a network with an interval participanties (0), AD for the other favo, is the statement of the end advantile for only other than in participanties (0), AD for the other favo, is of any 6-d assuments in intercological spaces with participant, using assume per test enderse(AD).

## ACTIVE DATABASE

We introduced all attendations, sciencized gravinational missions and added exact values to problem.
 We excluded table 2 and added problem to the corresponding figures.

3. It is positive that a construction of parameters used distrigated complicated and anomplicated contract dense. Protocols a construction of 8.0, 8.47 anians (201) may distrigate between the GPD process and the group of ROD 9.1477, intervent, the process are to shall be denote a clinical and and and the group mentionity and parafetizes.
A With the area constructly and processing.

We have that our modifications render our manuality; in its carrier, here calcula for publication in land garcomonitology

Tags incode.

Driahalt of the authors, Severge Lifest, HD

## Reviewer 1 (Douglas Rusch)

## Basic reporting

This paper is clearly written and well organized. The introduction and background are reasonable given the premise of the paper. Figures and tables are comprehensive and helpful.

The paper generates the following kinds of data:

- 1) Bacterial isolates from a marine environment
- 2) Microbial materials collected on filters from coral and marine environments
- 3) Sequencing reads from bacterial isolates
- 4) Sequencing reads from metagenomic samples
- 5) Assemblies of microbial genomes

6) Custom scripts

As the reviewer I am unable to verify that the assemblies or read data are going to be publicly available. There is a note indicating that the data is being submitted to Genbank but it was not clear what data (reads, assemblies) was submitted.

We have submitted the raw reads to the short read archive and the assembled, annotated sequences to GenBank. We have also made all the annotations available to the guest account in RAST (username guest, password guest). We have added table 3 to the manuscript that includes all the appropriate accession numbers.

How to write a rebuttal for a letter of counseling. Academic rebuttal letter example. How to write a legal rebuttal letter. How to write a formal rebuttal letter. How to write a rebuttal letter.

In the same way, keep a respectful and deferent tone in the whole letter. Tip: a ¢ avelop "Dear gentlemen: a ¢ avelop similar expression. You could remember it from the history of the children of the girl who wanders in the house of a family of bears. #, Lines #- #); However, we have kept some of our topics because a  $\in$  A recognize that [x] has some limitations; However, "expressing clarifications have clarified that" it means (p. #, Lines #- #) to be more in line with your comments. She approaches the plate of the house, determined to take a race in the house. Further information or explanations that we have included a new figure # (p. If you decide to appeal, keep in mind the following. The formatting of your refutation letter reduce bad communication and help the auditors and publishers quickly find the information requested. If the magazine provides you are a deadline for your answer, be timely. Be concise in your answers. Do not think that your document corresponds to their needs, so your document will be rejected without being subjected to a peer. #, Lines #- #) and we hope that the cancellation clarifies the points we have attempted to do. We have replaced the term [x] throughout the document with [Y] to use more precise terms. We rewritten [x] (p. Dospond the publisher and the auditors for the time they spent reviewing your manuscript. To use our baseball analogy, he hit a single but I did not do this you do it Until the second base. Below is a flow diagram that highlights the key decisions and actions that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your reviewers do not think that your document is up to it (especially if They believe that your reviewers do not think that your reviewers do not think that your reviewers do not the process. 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Before explaining how to respond to the editor and your document will come To facilitate the review of our reviews, the following is a Answer to the questions and comments delivered in your dated letter feedback of peers, we want to explain what happens to your document once your manuscript is sent to the magazine. Rather, take a break and review the letter with fresh eyes and objectives. If the refusal is not based on defective experimental procedures, the editors are likely to have considered that your document would not have attracted its and resources necessary to review your document. It has another possibility and is not sure of what to do. Until then, however, receiving waste along the road can be stressful and frustrating. They can also comment on the aspects of technical writing, in particular if your writing prevents their understanding of your methods, results and analysis. In this guide, we would like to share some suggestions with you on how to face the refusal letters. Also make sure to respond to all comments, including those that could be general thanks or honors. They ignore a question or comment. If they have asked you a difficult question, you will have to face it enough to satisfy them. If your original presentation contained the appropriate answers to the auditor's questions, specify the sections that face the queries.don? Your frustrations influence the tone of your writing if you think has already been addressed in your document. You are ready in Pipistrello. Don't give them reasons to throw your manuscript in the refusal stack. Dies and insult your editors or auditors. #), which delineates  $\hat{a} \in |$  we integrated the [x] section with explanations of [Y] (p. In addition to these methods, you should also draw up a strong accompanying letter. We hope that the modified section clarifies "elaborated on [x] (p. while examining the image above, imagine that you have just warm up and that you are now ready to beat. Some of the key factors that can consider the following. You are ignored? Your search is incompletely renew your document, then you should make a new presentation of the whole.] Dash to the second base. The process of presentation of the diary can be a bit like Goldiocks â, - â "¢ Story. #, lines # # - #) throughout the document. We re -evaluated the [x] section (p. [Unfortunately, this second option is highly unlikely. We hope you agree. We have incorporated changes that reflect the details that you have kindly provided. #, stripes #- #) they would face this problem because ã ¢ âvelop we did not do "; However, our meaning is that ... repeated answers (when one of your answers responds to more comments) see point # above. [For example, a ¢ a,¬ a "pervivi point 2 (a) above. A ¢ a,¬] notes the refutation model of refutation model of refutation letter [Click on the link at the top of this page to download a word version of this letter and the useful phrases from the above section.] [The name and surname of the Diary editor] [, degree (if present)] suggestion: it is customary to include any degree in the recipient's name. -CHIFATA [Diary address] [Presentation date: month, year] Dear Dr./Mr./ms. [Surname of the publisher]: suggestion: it is customary to include any degree in the recipient's name. -CHIFATA [Diary address] [Presentation date: month, year] Dear Dr./Mr./ms. [Surname of the publisher]: suggestion: it is customary to include any degree in the recipient's name. -CHIFATA [Diary address] [Presentation date: month, year] Dear Dr./Mr./ms. [Surname of the publisher]: suggestion: it is customary to include any degree in the recipient's name. -CHIFATA [Diary address] [Presentation date: month, year] Dear Dr./Mr./ms. 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[Surname of the publisher]: suggestion: it is customary to include any degree in the recipient's name. -CHIFATA [Diary address] [Presentation date: month, year] Dear Dr./Mr./ms. [Surname of the publisher]: suggestion: it is customary to include any degree in the recipient's name. -CHIFATA [Diary address] [Presentation date: month, year] [Presentation date: month, year] relevant title used by the magazine, as "Dear Managing Or "Dear Editore-Chief: a ¢ a, ¬. You will not oscillate editors or auditors if they believe that your research is lacking, regardless of circumstances. However, if you need to reaffirm the scope of your study so that your results are complete as presented, do it. Copy the full text of the auditor's comments and include the relevant responses in the context of each section of the original text (as shown in the following model). The revision process is started when sending your manuscript project To your target diary #, lines #- #) to reflect  $\hat{s} \in [x]$  (from p. is useful phrases to be included in a refutation letter below are a handful of phrases that you may find useful to explain how You have reviewed your manuscript. Have take care not to use phrases that suggest that the publisher or review made a mistake. It will take some attempts, but in the end you will find the right correspondence for your manuscript and hit To that race in the house you dreamed of. We also hope that that our changes and the answers we provide below satisfy in a satisfactory way all the problems and concerns and the auditors have noticed. We hope that these reviews provide a [balanced]. That is, we will explain the process of approval of the manuscript and outlines when and how you should appeal or refute a refusal letter. Ã ¢ which expresses an agreement with the editor's comments/auditor we agree with you and we have incorporated this suggestion over our entire document. We reflected this comment for â € (P. #, Line # - #) and has expanded our consideration of [y]. Jour Nal-SubMission-Process-Actions-1 compressedownload annotated-Template-Journal-Submissi-Rebuttal-Colterdownload an overview of the presentation process of the magazine and the key decisions taken by publishers, auditors and To direct the applications Editor and comments to manage the reflection phrases in letters to be included in the diary of sending and appeal model Lettersannated model of refutation Letterchecklist for preparation and e e Your handwritten list of additional resources meet Goldildoks. The bad news that we start with a brutally honest fact: send your manuscript to a diary and having accepted it the first time with little or no change is how to try to hit a house race in the World Series when you don't even know how to keep it A club Remember, you want me to like you and your job. #, lines #- #). We did not do ... however, we believe that [to do x] (p. We included a recognition regarding this point in the [x] section (p. Don't give them unnecessary reasons to launch your manuscript in the refusal pile. Insult the Your editors or auditors. In other words, it is not impossible, but the first presentations are rarely accepted, at least not without a certain revision. This type of letter indicated have affected a double, and it is a fairly smooth navigation from this point in Next. You may receive a letter that refuses your document but says that the diary reconsider in a substantial review, including the possible addition of new data. Suppose the editorial cut, you have reached the first base! Once there, the success of the Your document depend on how the auditors to your document react and how you respond to their comments. To complete the race! The publishers are ready for green light the publication of your document. The format It is important t. At that time, it may be more prudent to accept the feedback you have received, review your document and send the new draft to another diary. There, try their beds and eat their porridge. The bat oscillates, Regardless of how you arrive at the first or second base, the acceptance of the diary depend on how you answer the guestions and comments indicated in the publisher's letter. The way you surrender from the home plate to each next base depended on the factors that right away. If this is your situation, be sure to explain carefully and clearly how your situation, be sure to explain carefully and clearly how your situation. include: does your research document meet the scope and purpose of the magazine? The document is interested in the readers of the magazine recently published a similar article (and therefore don't want to publish another of the same type)? Have you followed the sending guidelines provided in the magazine instructions to the authors? Are there gaps in your research methodology? Is your document generally readable (no important grammatical and stylistic errors)? Many editors will find this offensive, above all since many of them are women! Thank you for inviting us to present a draft magazine of our manuscript entitled "[Title]" A [Journal]. If you make substantial changes (how to include new significant data), you may want to make a new presentation. If you think that all or all the same auditors have been distorted or committed technical errors in their evaluation, you will need specific and clear evidence to make your case. In blind revision processes, don't try to guess who your reviewers are. A ¢ â, ¬ å "the strike one", call the referee. Here, you have two choices: a ¢ avelop to another diary; or is avelop a € œFollow-up with An appeal to reconsider your document for the presentation. Remember that a magazine has a calendar and a publication strategy. (See list of useful phrases more forward.) Answer all the questions asked by the publisher and from the reviewers. At this point, the editorial team has received your response to their feedback and is satisfied with the changes - now they are convinced that your document is suitable for publication. If necessary, use the correction and modification services of professionals such as Wordvice to review your letter for clarity and conciseness. Check Double the spelling of the publisher and the names of the auditors. #) To further illustrate ... we added a new # table (we have Difficult to incorporate your feedback and hope that these reviews your appeal. Therefore, it is with great pleasure that we refund our article for further considerations. The frustrating part of this process is to know that any appeal regarding a refused article will most likely be put in a "crash" pile and will be considered only after the review of new sending. In addition, websites can be obsolete, so call the diary to confirm who you should contact the accompanying letter in case of doubt. In the same way, the sending of the research manuscript can be a success, depending on some factors. Technical points: Set the character on Arial or Times New Roman, Dimensions 12 points. top of the page to download a pdf of this image. Be respectful and diplomat in a tone for the antiagonization of the publishers does not help your case! (See list of useful phrases). Similarly, don't immediately respond to a refusal letter. And as the letter of refutation, copy the complete text of the auditor's comments and include the relevant responses under each section of the original text (as shown in the following model). Don, go to a bribe underlining things like your reputation or other information that has no impact on the effective substantial merits and the suitable for your document for the diary. Failure to resolve each point prolongs the process and decrease the possibility of quick acceptance. If you can't answer a question or comment, then explain why no. In this way, you are facing the problem even if you can "provide one or a specific solution. specific solution. specific solution. specific solution. specific solution. specific solution. #). We have incorporated your comments for the positive feedback, generally arrives in two forms: the diary is interested in your document and the contents of your article to Polish. Express disagreement with the suggestion of the 'publisher/auditor you have raised an important point; however, we believe that [x] would be more appropriate because  $\hat{c}$  and  $\hat{c}$  $\hat{c}$ view, they will also be your article At pertinent peers. In particular, it could be similar to its impact to play baseball. Be respectful. We have good news for you! The good news for you? following points in mind. Tips of the editor: [Editor General Comment] Reply: ã ¢ [Short answer that thanks the editor or expresses delight for the feedback, if necessary.] [First comment of the publisher] Reply: ã ¢ general opinion of the comment (For example, ã ¢ â, ¬ å "Iou raise an important question. â €] [Response that discuss the changes or providing clarifications and explanations.] [Comment of the second publisher] Reply: a ¢ [General of the comment, and explanations.] Auditor 1 Comments: [Auditor 1 Comment] Reply: a ¢ appreciation for the time and the auditor of the committed energy and the value of their comments.] [First auditor 1 1 Opinion of the comment (for example, a ¢ a, ¬ "thanks for this suggestion." A, ¬)] [Response of the changes or providing clarifications and explanations.] Review 2 comments: [Reviewer 2 General Comment] [ Show appreciation for the time and the committed auditor and the value of their comments.] [First auditor 2 comment] Reply:  $\hat{a} \notin$  [General opinion of the comment (for example,  $\hat{a} \notin$  avelop "glio for this suggestion.  $\hat{a} \notin$ ] [Response that discusses changes or providing clarifications and explanations.] [Second auditor 2 comment] Reply: Reply is [General of the comment (for example, "Thanks for this suggestion." âaste) [Response that discusses changes or to provide clarifications and explanations.] Concluding observations: once again, thanks for Having given us the opportunity to strengthen our manuscript with your precious comments and questions. This is that Goldildoks does not realize is that swinging too hard or too sweetly could produce the same result: it is still blocked on the plate of home. How to sadly manage the letters of refusal, the refusal is part of the academic editorial experience. (See the list of useful phrases more ahead.) It's if you have added new visual aid or other additional materials to your revised document, make sure to indicate those clearly in the letter by referring to relevant page numbers, etc. Dump of information disorganized. But don't stop reading here. If you completely renew your document, then you should make a new presentation of everything.] If your document liked the auditors but you have several questions as often happens), then they will advise further considerations Your satisfactory response to peer feedback (more on this in the section "How to respond to the feedback between peers". An effective presentation letter presentation convince the publishers publishers forward your document to the same as further considerations. Honestly, [your name] correspondent to self-resort/name affiliation [Institution address] [your e-mail address] [Your e-mail address] [Your e-mail address] [Tel: (include the country code/relevant area)] [Fax: (include the country code/relevant area)] [Fax: (include the country code/relevant)] Additional contact [if the corresponding author was not available] Title Institute/Name of Affiliate [Institution address] [Your e-mail address] [Tel: (include the country code/relevant)] Additional contact [if the corresponding author was not available] Title Institute/Name of Affiliate [Institute/Name of Aff Country Code/Relevant Area)] [Fax : (Include the country code/pertinent area)] Refuse letter control list substantial points makes a list of changes in your draft! Make sure to thank the publisher and reviewers for their time. Version of your manoscriptdid copies and paste all the original comments of the editor and auditors? You are about to score and, unless there are some problems how to find out that you have falsified any information provided, your document will be published. The truth is that no matter how much a search manuscript can be written, some of the most prestigious magazines reject near 90% (if not more) of all presentations. He tries again, but this time he gently touches the ball. Preface to explanations thanks for providing these intuitions. This is an interesting perspective. We agree with you for your suggestion. You asked an interesting question. Further Wordvice resources provides high quality English correction and editing services. We have helped thousands of researchers, students, writers and companies to maximize the impact of their writing. We also appreciate the time and effort that you and each of the auditors dedicated to providing in -depth feedback on ways to strengthen our document. #, Lines #- #). Assuming that your bats Contact with the ball launched, the following are some milestones that you will come across while walking towards the victory! Advance to the first base. Use bullets, different characters, bold or cursive to help distinguish your responses from the auditors' comments. #, lines #- #). There are more reasons/approaches toâ € |, included [our scenario]. Slips to the third base. #, lines #- #). We agree that now [x] (p. Return rapidly to the first base, and while you can work there through the modification of the manuscript and the conduct of further experiments, if necessary. A separate article, ã ¢ we underline the following Guidelines of the authors, presenting a completely developed experimental design and structuring your results to answer questions that would intrigue the readers of your Target Diary. You have two choices: a ¢ avelop to another diary; or a ¢ a, ¬ a € cases are considered and structuring your results to answer questions that would intrigue the readers of your Target Diary. comments of the auditors and how these observations clearly imply a distorted opinion or a technical misunderstanding of your work. Focus in the magazine comments and face them objectively. In the same way, keep a respectful and deferent tone. Along the way, learn a great lesson on tests and errors. We think these changes are now better [z]. These are looking for Aori are experts in a field linked to your Project T, and will examine the merits of your studies. They may have some follow-up questions, but these should request minimum changes to the modified manuscript. What happens once your document is sent? Tip: USA a c avelop "m. A avelop "Mrs. a c or a c avent of c avelop "Mrs. a c or a c avent of content of the modified manuscript. "Miss ¬ in formal business letters. Have you replied or addressed to all those comments? Have you included references to pages and lines, where appropriate? You included all the new figures and other visual aids (and you mentioned them in the letter of Sometimes publishers refuse your document without defect. #, lines #- #) to establish a more clear focus. We revised the text (p. How to respond to the feedback of the editor or the auditor when you receive a response letter from a publisher who is not a flat waste, they do it most likely also contain feedback that require clarifications and reviews. Furthermore, the Your research could overlap with the work previously accepted by another author, or the magazine could believe that he wants to move on to a new direction based on readers' feedback. If your manuscript has been decreased due to great deficiencies (experimental design or incomplete analysis, for example), explains how you would solve these problems. [Y] (P. (P.

This letter needs to reflect who you are and why you would be an asset to the program you are applying to. It needs to make you stand out from the hundreds of other applicants and yet stay within the genre-based expectations for a statement of purpose. ecollect.org | This type of legal letter is sent by an attorney when there is a party who is in debt to their clients. This academic letter will include the total due amount, the date by which they need to make the payment, and the contact details of the client. As all the material that needs to be written is already available in the template, all you need to do is to edit the amount, date ... Do not write the sender's name or title, as it is included in the letter's closing. Include only the street address, city, and zip code. Date. The date line is used to indicate the date the letter was written. However, if your letter is completed over a number of days, use the date it ... The Purdue University Online Writing Lab serves writers from around the world and the Purdue University Writing Lab helps writers on Purdue's campus. Rebuttal Letter (revisions or appeals only): This should be formatted as a point-by-point response to the editor/reviewer comments and marked on the submission site as a rebuttal letter. Manuscript file (see individual manuscript types and Manuscript Content for specific formatting, and you may also email jacccr@acc.org for a template on how to format your submission) Finally, in the closing paragraph, briefly restate your purpose and why it is important. If the purpose of your letter with your contact information. However, if the purpose is informational, think about closing with gratitude for the reader's time. Sincerely, Lucy Letter

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