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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: ***Finite Element Analysis of an Axisymmetric Elliptic Model with a Localized Gaussian Coefficient*** with Authors: **Panyawat Haarsa and Teerasak Chaladgarn**. 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. 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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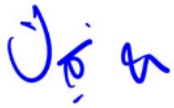
I sincerely appreciate the reviewers and the editorial team for their careful and constructive evaluation. Their detailed comments helped strengthen the finite element analysis, clarify the parameter-dependent theoretical estimates, improve the numerical experiments and the conditioning and preconditioning study, and enhance the clarity and overall quality of the revised manuscript.



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