Reviewer’s report

Title: The Longitudinal Effect of Subclinical Hypothyroidism on Urine Microalbumin-to-Urine Creatinine Ratio in Patients with Type 2 Diabetes Mellitus

Version: 0 Date: 26 Mar 2019

Reviewer: Hideaki Miyoshi

Reviewer's report:

In this paper, the authors investigated the relationship between ΔUACR and SCH, and they demonstrated that the existence of SCH could be a marker for UACR exacerbation. This study has a clinical significance, although there are several points to be revised.

Specific comments

1. It is better to show the BMI values in Table 1 not only the status of overweight/obesity.

2. The authors should discuss why in the multiple linear regression analysis, BMI also significantly associated with ΔUACR.

3. Related to #2, is there a collinearity between BMI and TSH values? It may affect the results of the multiple linear regression analysis.

4. Are there any significant changes in BMI, TSH, fT3, fT4, eGFR after a year? And the association between ΔUACR and ΔBMI, ΔTSH, ΔfT3, ΔfT4, ΔeGFR?
Are the methods appropriate and well described?
If not, please specify what is required in your comments to the authors.

Yes

Does the work include the necessary controls?
If not, please specify which controls are required in your comments to the authors.

Yes

Are the conclusions drawn adequately supported by the data shown?
If not, please explain in your comments to the authors.

Yes

Are you able to assess any statistics in the manuscript or would you recommend an additional statistical review?
If an additional statistical review is recommended, please specify what aspects require further assessment in your comments to the editors.

I recommend additional statistical review

Quality of written English
Please indicate the quality of language in the manuscript:

Acceptable

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