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: 1 Date: 24 May 2019

Reviewer: Onyebuchi Okosieme

Reviewer's report:

The paper is now much improved. I have a few additional comments.

1. In the abstract conclusion it states that subclinical hypothyroidism can elevate UACR in patients with type 2 diabetes. It would be more accurate to say that subclinical hypothyroidism is associated with an increase in UACR as the data does not allow conclusions on cause and effect.

2. In the methods it is stated that the definition of subclinical hypothyroidism was based on the NEJM definition and a letter is cited to support this. The definition of subclinical hypothyroidism is universally accepted, and I suggest that you define it directly i.e. high TSH concentration and normal FT4 concentration. If you must cite a reference to support the definition then use a major guideline or review paper rather than a letter.

3. Please cite a recent study which has shown an association between TSH and microalbuminuria in euthyroid individuals with diabetes: Das et al, Ann Clin Biochem. 2019;56:155-162.

4. Under results, baseline characteristics, it states that there were significant differences in baseline creatinine, e-GFR, TSH, TG and FT3. It would be more useful to summarise here the direction of these differences e.g. patients with SCH had higher creatinine levels, lower e-GFR, higher TSH than euthyroid patients etc.
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

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I am able to assess the statistics

Quality of written English
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Needs some language corrections before being published

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