

ICMJE DISCLOSURE FORM

Date: April 23rd, 2021

Your Name: Ektor Tsuneo Onishi

Manuscript Title: How to define level of evidence for tinnitus treatment by acupuncture?

Manuscript number (if known): LCM-21-17

In the interest of transparency, we ask you to disclose all relationships/activities/interests listed below that are related to the content of your manuscript. "Related" means any relation with for-profit or not-for-profit third parties whose interests may be affected by the content of the manuscript. Disclosure represents a commitment to transparency and does not necessarily indicate a bias. If you are in doubt about whether to list a relationship/activity/interest, it is preferable that you do so.

The following questions apply to the author's relationships/activities/interests as they relate to the current manuscript only.

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In item #1 below, report all support for the work reported in this manuscript without time limit. For all other items, the time frame for disclosure is the past 36 months.

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Please summarize the above conflict of interest in the following box:

None

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.