

1. Basic Reporting

- (49-53) Can it be replaced with the latest survey results? Most of the research results on SEE refer to the survey, I recommend adding the latest survey results, which will later be a reference for future research
- (56-58) Could additional references and paragraphs be added that corroborate this opinion? Of course, the latest and relevant references. Although in the paragraph after that, you reveal the paragraph of ABE's advantages, I recommend that you first give an opinion of the previous research whose results show that ABE is superior.
- (174) You can add an opening paragraph to explain this Solution Function, including a clear definition and general use. I also recommend adding references to give the impression that you are using a strong theory, especially for estimating software effort.

2. Experimental design

- (104-105) Can appropriate additional references and paragraphs be added? Of course, the latest and relevant references. Thus, it will add to the strength and confidence of the ABE method. I also don't know. Is it okay to immediately discuss "ABE in software cost estimation" after the "introduction" without adding a special chapter, "Method" or "Methodology"? You can check the journal template again.
- (123-125) Can additional references and paragraphs be added? Of course, the latest and relevant references. Here, you choose a specific to measure the distance. Why not opt for other distance methods such as Chebishev, Canberra, or Chi-Square? With this explanation, it will be easier for future research to replicate or make improvements.
- (344-345) The division into three parts of the dataset is better to clearly state the number of percentages for each dataset. I suggest you explain another reason why you divide the data by the percentage you choose?
- (409-410) Describe any previous studies that used each of the datasets you used. This also makes it easier for further research to replicate.
- (411-412) Please be consistent in writing quotes. I recommend paraphrasing each paragraph you quote. Author inconsistency affects article quality.
- (422-423) Reasons for not using the ISBSG Dataset: please give clear and detailed reasons. If possible, give reasons from other studies for not using ISBSG, especially since more SEE studies also use ISBSG. If ISBSG is not used in this study, I recommend deleting this part.
- (427-428) Provide references to research that uses preprocessing like this. You can add some illustrations or formulas about this preprocessing. I recommend that you provide additional paragraphs of paraphrasing from other research results cited.
- (591) Are you serious about using regression methods? Is this the result of GenAI that has not been paraphrased? I'm sure not. I recommend that you review your writing over and over again before presenting it to others.

3. Validity of the Findings

(453-457) Can you explain whether the research baseline you are using is as described in the related work section? If not, I recommend readjusting the related work section so that the flow of this research is appropriate and continuous.

(598-560) Which dataset can you add from that doesn't describe the feature you are referring to? I suggest that clarity in defining the limitations of research will be filled by the next research by referring to the results of your research.

(610-612) If, in your conclusion, you present the percentage decrease and increase, I suggest that you add a new table containing the results of the percentage comparison of each method. This makes it easier to draw appropriate conclusions between the research problem and the research results.

(618-619) You can add an example of the algorithm you are referring to for future research. This adds insight for future research.