21st April 2016

Editor

International Journal of Occupational Safety and Health

Dear Editor,

**Submission of manuscript entitled “**The estimation trend of Malaysian SME occupational safety and health statistic**”**

Nor Azma Rahlin, Munawar Mustaffa, Abdul Halim Abdul Majid

Please find enclosed the manuscript entitled “The estimation trend of Malaysian SME occupational safety and health statistic” for your kind consideration to publish in your esteemed International Journal of Occupational Safety and Health (IJOSH) ISSN 2091-0878.

I declare that all authors mutually agreed for submitting this manuscript to IJOSH and the work described in the manuscript has never been published previously and is not presently under consideration for publication elsewhere either. If accepted, the manuscript will not be published elsewhere in the same form, in English or in any other languages, including electronically without the written consent of the copyright holder. I certify that the work has been done originally and any help received related to the work, quotations and summaries has been acknowledged properly in the manuscript.

Please do not hesitate to contact us if the manuscript should need further revision. I am looking forward for the article to be successful published in this journal.

Thank you

Yours sincerely,

Nor Azma Rahlin

PhD Candidate

Othman Yeop Abdullah Graduate School,

University Utara Malaysia (UUM),

Sintok Campus,

06010 Changloon,

Kedah, Malaysia

Email: emazmarina@gmail.com