

Review of: "The Thomson-Clausius synthesis revisited: Why "conversion" of heat to work is a misnomer?"

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Potential competing interests: The author(s) declared that no potential competing interests exist.

This manuscript is about the Thomson-Clausius synthesis revisited and why "conversion" of heat to work is a misnomer. In general, it seems to be well written as scientific article, however, some comments could be mentioned on the text, as follows.

- 1. The structure could be modified based on the introduction, the research method, results and the discussion, conclusions and references. This form of writing is now confusing.
- 2. In the abstract, some literatures are mentioned which is not proper.
- 3. All keywords should be found in the article title and abstract.
- 4. All formulations need references, unless they were extracted by authors.
- 5. No references should be mentioned in the conclusion part. They should be moved to the discussion. The conclusion section should be rewritten one by one to show the novel results.
- 6. References should be updated based on recent publications in 2015-2022.