March 5, 2025

Dear Editor,

I am pleased to submit my manuscript, "Temporal Flow Theory: Unifying Time, Quantum Mechanics, and Cosmology via Entanglement Entropy," for consideration in *Physical Review D*. This work introduces Temporal Flow Theory (TFT), a novel framework that redefines time as a dynamic four-vector field  $W^{\mu}$  driven by entanglement entropy gradients. TFT unifies quantum mechanics, gravity, and cosmology. It addresses key challenges including the quantum measurement problem and dark matter phenomenology. Additionally, it tackles the black hole information paradox and the Hubble tension ( $H_0 = 70.5 \pm 0.7 \, \mathrm{km/s/Mpc}$ ).

Using TempFlowSim (TFS-2025-v1.3), a numerical simulation tool, TFT predicts testable outcomes such as quantum interference shifts ( $\Delta\phi\approx 2.1\times 10^{-6}\,\mathrm{rad}$ ) and cosmological expansion consistent with DESI and SH0ES data. A sample quantum-scale dataset supporting these findings is available at https://github.com/Mwpayne01/TempFlowSim, adhering to FAIR principles. Unlike  $\Lambda$ CDM or MOND, TFT's minimal parameter set offers a fresh perspective on spacetime's fundamental nature, with broad implications for physics.

Given PRD's readership in quantum gravity, cosmology, and computational physics, I believe this interdisciplinary study aligns well with the journal's scope. The manuscript includes 26 references and uses PhySH terms such as "Entanglement," "Cosmological Parameters," and "Quantum Gravity" to reflect its content. I have no conflicts of interest to declare and suggest reviewers with expertise in quantum entanglement and cosmology, if needed.

Thank you for considering this submission. I look forward to the review process.

Sincerely, Matthew Warren Payne Independent Researcher Email: Matthew.payne@sfr.fr ORCID: 0009-0009-5818-7238