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Dear Professor See,

Please find attached the second revision of our manuscript, *Modeling the impacts of park access on health outcomes: a utility-based accessibility approach.* We are pleased that one of the original referees appears wholly satisfied by our revisions. Though we are disappointed that the other original referee could not provide comment, we are grateful to have received additional comments from a third referee.

Many of the comments from this new referee were extraordinarily helpful to us as we seek to clarify the specific contribution of our work, and to ensure that it reaches the broadest possible audience. In particular, the recommendation to remove cemeteries from consideration modestly strengthened our econometric findings. At the same time, we feel that the new referee made some comments that we exhaustively addressed in our previous response to Referee 1 (using Euclidean distances, spatial resolution), or that contradict the recommendations of the original referee that did not re-review the manuscript (including data on park use).

An attached document provides a more detailed response to each of the new referee's comments. We reiterate our willingness to supply more explanatory detail on our distance and spatial resolution investigations in a supplemental file at your invitation.

Lastly, we are grateful for the opportunity to submit this revised manuscript for further review and consideration in *Environment and Planning B: Urban Analytics and City Science*.

Regards,

Gregory S. Macfarlane, PhD, PE