**RESPONSE TO THE REVIEWERS 1 COMMENTS**

* Results of the regression analysis were included in the abstract.
* The given comments in the abstract were followed and corrected.
* Topic was changed according to comments both of reviewers.
* Some keywords were expanded as your comments.

**RESPONSE TO THE REVIEWERS 2 COMMENTS**

* Results of the regression analysis were included in the abstract.
* The topic was changes as “Efficiency in use of Packing Materials and Employees Perceptions of Failures in Grain Flour Production Line: A Case Study”.