We will all be (or have been) in the following situation:

Suppose you have submitted a paper. The editor has got several external reviews of the paper and has requested revisions. You have made revisions to the paper and now are including a document indicating what changes you have made.

Here are some pointers:

1. Respond directly to the Editor's general comments, not just to the reviewers' comments, i.e. under the section titled Editor, add a short paragraph thanking the Editor for his/her clear précis of the key changes needed, and telling her/him that you have made all of these changes. You want the editor in a good mood, and you want her/him to know you have done all he requested of you.

2. Be quantitative about your changes. Also under the Editor's section,

give him/her a count of the general and specific comments that were made, and a count of the number of these comments that resulted in changes in the revision. It's also not a bad idea to say that "the revision has been greatly strengthened by these changes" or some such thing.

3. You must tell the editor EXACTLY (IE, line number, page number etc.) where the changes are that you have made in the revised document. Nothing frustrates Editor more than to have to spend 10 minutes looking through a revision to find the changes an author said were made.

4. You are not having a conversation with the editor. The editor is the judge of how the paper has benefited from the review process, so you must make this crystal clear.

5. Be very clear if you are agreeing with the reviewer, and thus making a change in the manuscript, or disagreeing with the reviewer. Remember your goal is to convince the "judge" i.e. the Assoc Edit, that the revision deals with his/her concerns. Ensure that you are actually addressing the concerns raised by the reviewer, and tell the editor (the judge) how and where you did it.

6. Be generous to the reviewer when (s)he made a good point. You don't want to be obsequious, but it doesn't hurt to express thanks, as the Editor and the Reviewers have put in quite a bit of valuable time to the process.