**Editor’s Comment:**

The manuscript is original and significant which exhibits the cost of debt. The title is meaningful. The abstract is precise. The keywords are related. The introduction is explanatory. The concept of debt is discussed in detail. The literature review is explained. The methodology is discussed. The result is analysed. The conclusion is comprehensive. The references are present.

I recommend the manuscript entitled "The Effect of Cash Holdings on Debt Cost: The Moderating Role of Ownership Structure and Operating Risk in SBF120 French Listed Companies" for publication.

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