

The manuscript has been improved. However, it's regretful that most of my advices have not been accepted. I think a major revision may be needed.

- (1) Most of my advices have been neglected although the authors have written a very long response, e.g., Responses 12, 13, 15, 19, 21, 22. Especially, I hope to emphasize that a comparison of the results with other references and a discussion in depth may be added in the manuscript, otherwise the manuscript will not look like a scientific paper.
- (2) I still do not think the Revised Universal Soil Loss Equation (RUSLE) is suitable for the gully erosion although the authors have given an explanation in Response 9. The gully erosion with mass failures is different to the water erosion on the gentle slope.
- (3) In Response 29, now that you have agreed to my advices, why do not you revise the manuscript according to my comment? Besides, is the reference list referred in Response 27 up to the demand of the journal?
- (4) There are so many language errors in the revised version shown in the authors' response. It is not imaginable that the last sentences in responses 18 and 26 have been polished by a scientist whose native language is English.