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To Whom It May Concern:

I declare that I have no conflicts of interest, no funding from a related party, and no other material financial interests related to the submission entitled "Who Benefits When Firms Game Corrective Policies?"

IRB approval was not required for this project due to the fact that it uses pre-existing data and poses no threats to human subjects.

Sincerely,

A handwritten signature in blue ink, appearing to read "James M. Sallee", with a long horizontal flourish extending to the right.

James Sallee
Assistant Professor