

Mario Macis
Associate Professor
Johns Hopkins University
Carey Business School

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To the Editors of the *American Economic Review*

Dear Editors,

I declare that I have no relevant or material financial interests that relate to the research described in the paper “Economic development and the regulation of morally contentious activities”.

Best regards,

A handwritten signature in black ink, appearing to read 'Mario Macis', with a stylized, cursive script.