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Dear Editors,

I would like to declare that I have no relevant or material financial interests related to the paper **“Creating the “American Way” of Business: Evidence from WWII in the U.S.”** I did not seek for IRB approval because the project does not involve human subjects.

Please do not hesitate to contact me if you have any further questions.

Thank you very much for considering our research.

Sincerely,

A handwritten signature in cursive script that reads "Michela Giorcelli".

Michela Giorcelli