



MICHELA GIORCELLI

ASSOCIATE PROFESSOR
UCLA DEPARTMENT OF ECONOMICS
9262 BUNCHE HALL
LOS ANGELES, CALIFORNIA 90095-1477
E-MAIL: mgiorcelli@econ.ucla.edu
PHONE: (+1)-650-630-9648
<http://www.giorcellimichela.com>

Editors

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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,

Michela Giorcelli

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