

December 15, 2024

Shunsuke Matsuno
Columbia Business School
665 W 130th St, New York, NY 10027
Email: SMatsuno26@gsb.columbia.edu

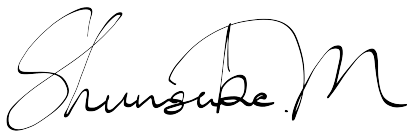
Journal of Accounting and Economics
Editors

Dear Editors,

I am submitting my manuscript titled “Disclosure, Signaling, and First-Mover (Dis)advantage” for your consideration for publication in the *Journal of Accounting and Economics*.

Thank you for your time and consideration.

Sincerely yours,



Shunsuke Matsuno