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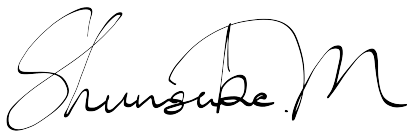
Journal of Accounting and Economics
Editors

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