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I declare, I confirm, I certify and I sign that I received substantial, important, line by line peer review with several and substantial comments, important remarks and hints from, at least, 3 Reviewers and the Assistant Editor for my paper: ***Tax Planning, Firm Performance, and the Moderated Role of Dividend Policy: Evidence from East African Countries*** with Authors: Heri Mulamula, Zuriawati Zakaria, Zam Zuriyati Mohamad.

I would like to thank all the reviewers for their thoughtful comments and efforts towards improving our manuscript. We revised the manuscript with special attention to the comments that we received from ....**Three (3)**.... (<-write the correct number) reviewers that were experts, specialists in the area of my paper. I declare, confirm, certify and sign that WSEAS has checked my paper for possible plagiarism by Turnitin and my paper was found without plagiarism or self-plagiarism by Turnitin. I also declare, confirm, certify and sign that also that no Associate-Editor, no Editor-in-Chief, no member of the WSEAS Secretariat forced me in this Journal to add references (citations) to any previous publications of the journal.

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*It should be noted the excellent organization of the review process. Reviewers promptly sent reviews that were written clearly and contained reasonable suggestions for improvement of our paper. All reviewers showed us aspects to improve our work. All the comments were accepted, and corrections were made accordingly. I highly recommend WSEAS transactions on business and economics to my colleagues and academics interested in publishing their work.*

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A handwritten signature in blue ink, appearing to read "Allan...".

Date: 4/08/2023