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Name: Dr. Shafiq Al-Abed

Institution: Al-Ahliyya Amman University

City: Amman

Country: Jordan

Phone: +962 79 9059755

Academic Email: s.alabed@ammanu.edu.jo

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: After-Production and After-Sales Stages Target Costing Cost Reduction: An Empirical Study

with Authors: Shafiq Al-Abed, Mohamad Al-Dahiyat, Ismail Yahya Al-Tkryty, Omar Hadi Ali.

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)** reviewers that were experts, specialists in the area of my paper.

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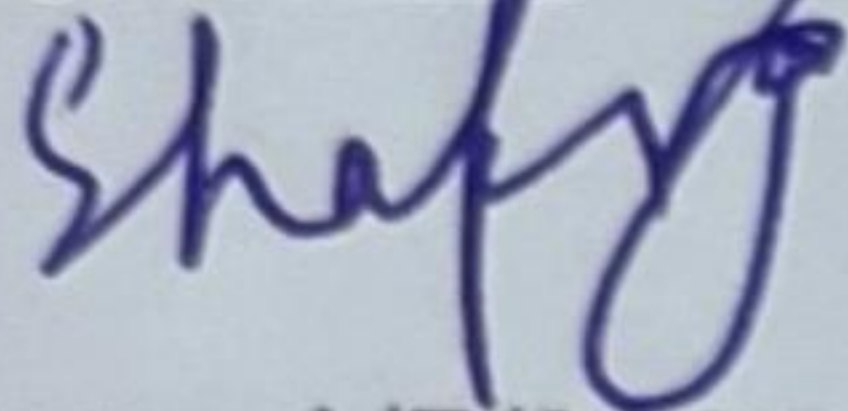
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I would like to sincerely thank the reviewers and editorial team for their helpful and detailed comments. Their constructive feedback greatly improved the quality and clarity of our manuscript, and I appreciate the professional and efficient review process.

Signature:

A handwritten signature in blue ink, appearing to be 'Shafiq', written over the 'Signature:' label. A long, sweeping blue line extends from the end of the signature upwards and to the right.

Date: 4/7/2025