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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.”*Can Leverage intervening, Capital Structure, Firm Size to Earning Quality in Company Indonesia*” with Authors: **Wastam Wahyu Hidayat, Jhonni Sinaga, Sugeng Suroso, Kurniawan Prambudi Utomo.**

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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A handwritten signature in blue ink, appearing to be 'M. J. Lee', is written over a horizontal line.

Date: 8-10-2025