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I declare, I confirm, I certify and I sign that I received a 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: The Informative Value of CG Code Voluntary Disclosure on Firm Performance When Moderated by External Auditors with Authors: WALAIPORN NUANSA-ARD, SUPA TONGKONG, WACHIRA BOONYANET. I would like to thank all the reviewers for their thoughtful comments and efforts toward 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.

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, and no member of the WSEAS Secretariat forced me in this Journal to add references (citations) to any previous publications of the journal.

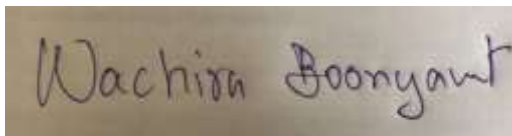
I also declare, confirm, certify and sign that I have made all the changes, modifications, additions, studies, and corrections asked by the reviewers and I have fully complied with their instructions. I also understand that before the publication the 3 (or more than 3) reviewers will check my paper to see if all the changes, modifications, additions, studies, corrections etc have been done and I authorize the WSEAS to publish my paper or to reject my paper even in the 2nd round of peer review or to continue with an additional round of peer review.

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For us, this was the first time that we sent a paper to WSEAS. We are very impressed with the review process, quick but neat. The review process was a real peer review process. We would like to express our special thanks and great respect for your remarks. The reviewers showed us aspects to improve our paper. Just a few sentences make us more thankful and considerable. We will certainly send our papers to WSEAS again. Thank you for your kind assistance.

A photograph of a handwritten signature in blue ink on a light-colored surface. The signature reads "Wachira Boonyant".

Wachira Boonyant

Date: August 20, 2023