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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: “*Use of Financial Ratios in selecting entities for Tax Audit purposes - empirical study in Albania*” with authors: *Rezarta Perri, Shkurti; Elena Tomori, Myftaraj and Elsia Gjika*.

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. 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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The process of review with the WSEAS Transaction in Business and Economics has been very professional since the beginning. The communication was timely and very helpful to properly follow all the technical steps of the publication process. The comments of the reviewers helped us to shape and improve the manuscript so as to introduce it in a better light. The first time for me to collaborate with WSEAS, but certainly not the last

Signature

A handwritten signature in blue ink, consisting of a stylized initial 'D' followed by a series of horizontal strokes.

Date: 12/04/2021