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**Disclosure statement  
for the paper  
“Younger Firms and CEOs Allow More Work from Home”**

*Steven J. Davis*

I declare that I have no relevant or material financial interests that relate to the research described in this paper.

A handwritten signature in black ink that reads "Steven J. Davis". The signature is written in a cursive style, with the first name "Steven" and last name "Davis" clearly legible.

Steven J. Davis