

March 25, 2017

Editors, *The American Economic Review*

Dear editors,

I would like to declare that I have no relevant or material financial interests related to the paper "What Drives Differences in Management Practices " authored by Nicholas Bloom, Erik Brynjolfsson, Lucia Foster, Ron Jarmin, Megha Patnaik, Itay Saporta and John Van Reenen.

Please not hesitate to contact me if you have any further questions.

Best regards,

Lucia Foster