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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: The expected impact of strict obligation to apply going concern assumption (GCA) on enhancing the entity's ability to withstand the COVID-19 pandemic: Applied research on entities that may exit from the market in Jordan, with Author: Marwan Mohammad Abu Fadda

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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