Dear Editor:

We wish to submit a new manuscript entitled “Effect of managers' illusion of control and corporate governance structure on the sensitivity of investment cash flow” for as an original research article for consideration by INTERNATIONAL JOURNAL OF ECONOMICS AND FINANCIAL ISSUES.

We confirm that this work is original and has not been published elsewhere nor is it currently under consideration for publication elsewhere. All authors have read the paper and have agreed to submit to the journal of INTERNATIONAL JOURNAL OF ECONOMICS AND FINANCIAL ISSUES.

Thank you for receiving our manuscript and considering it for review. We appreciate your time and look forward to your response.

Sincerely,

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