

Matthieu Gomez,

Department of Economics,

Columbia University

+1 (212) 300-6105

mg3901@columbia.edu

FEBRUARY 11, 2026

To whom it may concern,

I declare that I have no relevant financial support or interests to disclose for the paper *Producing Tangible and Intangible Capital* submitted to AEA Papers and Proceedings.

Matthieu Gomez

Associate Professor

