



**HARVARD Kennedy School**  
JOHN F. KENNEDY SCHOOL OF GOVERNMENT

September 22, 2013

TO: Editorial Board  
FROM: Jeffrey Liebman  
SUBJECT: Disclosure Statement for "Do Expiring Budgets Lead to Wasteful Year-End Spending? Evidence from Federal Procurement"

I have no funding or other financial interests to disclose.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jeff B. Liebman", written over the printed name.

Jeffrey B. Liebman

Malcolm Wiener Professor of Public Policy