

July 26, 2016

Dear Professor Bilal Kargi, Editor,

Please consider the submitted paper, "Theory of the Firm: A Reformulation with Primary Factors of Production and Procurement of Ingredient Inputs," for publication in *The Journal of Economics and Political Economy*.

Thank you very much. I look forward to hearing from you.

Sincerely Yours,

A handwritten signature in black ink, appearing to read "Hiroaki Hayakawa". The signature is fluid and cursive, with a long horizontal stroke at the end.

Hiroaki Hayakawa, Professor
Universiti Brunei Darussalam