

Dear Editorial Board,

I am writing to submit a **Disclosure Statement** for my co-authored manuscript, “The Effect of Pollution on Health and Health Care Utilization: Evidence from Changes in Wind Direction” for consideration at the *American Economic Review*. **I declare that I have no relevant or material financial interests that relate to the research described in this paper.**

We did not seek IRB approval for this project as it is based on previously collected data and thus falls outside of the scope of what constitutes human subjects research.

Sincerely,

Tatyana Deryugina