Editor's Note

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Editor's Note

Being an engineer at heart, I find the technological developments of the world and their effects thereon to be exceedingly fascinating. For those of you who share my fascination, you will be interested to know that *The Transnational Lawyer* has stepped into the forefront of computer-aided publishing. Although periodicals throughout the world are doing likewise in droves, this is not true of law journals. In fact as far as we can tell, we may be one of the only student-run law journals at this time to have moved to a fully integrated computer system. Between the high-speed, high-memory computers and the extremely high resolution laser printer (1000 dots per inch), we are able to provide the pages that you are presently reading with relative ease. With this new system we are able to respond quicker to changes. We are able to provide the reader with helpful reading aids such as a table of contents at the front of each article (this issue) and an index to prior journal articles (next issue). In our prior system these niceties would have been too time-consuming to undertake, but with the new system we get what we want almost instantly. Enjoy!

Due to the size of this edition of *The Transnational Lawyer*, below, I have provided a "roadmap" of the contents. This "roadmap" and the tables of contents provided at the beginning of each article should save you some time in locating those articles or sections of articles that you are interested in reading. Time is money and we don't want to waste yours.

Since 1988, *The Transnational Lawyer* has provided its readers with annual articles on the United States Supreme Court's previous term. In this edition's opening article, Professor J. Clark Kelso succinctly, yet authoritatively, reviews opinions from the United States Supreme Court's previous term that impact on transnational practitioners. In addition, Professor Kelso analyzes cases that will be before the court next term and offers his prediction as to how the Court will decide those cases.
The second article is from Israeli Professor, Yoseph Edrey. Professor Edrey discusses the Israeli tax system’s trend away from the British source doctrine and toward the American accretion to wealth concept. This survey of tax law is fascinating as it discusses not only the Israeli tax system, but also the American and British systems. To the extent that a practitioner is familiar with any one of those systems, that practitioner can become more familiar with the other systems by way of a model that relates all three together. Professor Edrey’s article is thus a very useful tool for any transnational tax practitioner.

The final article continues *The Transnational Lawyer’s* commitment to Pacific Rim issues. To better understand any legal system, an understanding of the culture underlying that system is essential. Japanese Professor Shotaro Hamura discusses the changing attitude in Japan toward divorce. As Japan is a major participant in transnational affairs today, it is important for the transnational practitioner to understand the Japanese business ethic. Additionally, understanding how the Japanese culture is withstanding Japan’s rise in world affairs is of equal import to the transnational practitioner.

In the Practitioner’s Perspective section, Attorney Harry Arkin discusses arbitration and dispute resolution in today’s changing world. Arkin considers the history of arbitration internationally and presents a model ad hoc dispute resolution format for the reader’s consideration.

Attorney Lucie Carswell and the Law Offices of S. G. Archibald aid the transnational practitioner in staying abreast of recent developments in the European Economic Community. Their articles provide short summaries of major developments in EEC law for the previous year. This guide to developments in EEC law is of particular use to those practitioners looking for a brief overview of the multitude of happenings in the EEC.

Additionally, Professor Don Berger discusses a very recent development in United States securities law regarding offshore distributions. Professor Berger’s article is an outstanding in-depth analysis of the new Regulation S. For any practitioner contemplating an offshore distribution of securities, this is must reading. To further assist readers in understanding and working
with this new regulation, the full text has been reproduced in the appendix to Professor Berger's article.

The student comments offer a wide range of topics from transnational defamation, and extension of a GATT-type agreement to the services industry, to marketing practices of multinational corporations. In particular, the first comment considers the problems faced by both parties involved in a defamation suit when the defendant is a mass media corporation that publishes its medium in more than one jurisdiction. With the Uruguay Round coming to an end, the second comment discusses the timely topic of how trade in services should be dealt with. The final comment discusses the ethical responsibilities of multinational corporations by taking a close look at the Nestle infant formula controversy. Additionally, one student writer takes a critical look at the European Court of Justice's controversial Wood Pulp decision.

Victor J. Gallo
Editor in Chief