

ACKNOWLEDGEMENTS

The Editorial Board would like to thank all the authors whose works compose the first number of this fourth volume of the *University of Puerto Rico Business Law Journal*. This number includes our first term analysis, focused on labor law jurisprudence from the United States Supreme Court, The First Circuit and the District Court for the District of Puerto Rico; a discussion of the various applicable methods to interpret the relevant statutes in order to determine the "location" of national banks for purposes of establishing diversity of citizenship; an analysis of the changes in Puerto Rico's flow-through taxation and the importance of choice of entity strategies as well as its consequences; a historical analysis on the feudal origins of public utilities in the European Union; and, finally, a discussion about the legal nature of bank loans in Puerto Rico's civil law system that defends its mercantile nature.

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With the utmost gratitude,

Paola Medina Prieto, CPA
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