

**ACKNOWLEDGEMENTS**

*"We are what we repeatedly do. Excellence therefore, is not an act, but a habit." - Aristotle*

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Faithful to its mission of promoting and protecting fair economic growth through the study and analysis of the Law the *University of Puerto Rico Business Law Journal* focused this volume on various international tax issues which have arisen during the discussion of the 2010 and 2011 Puerto Rico tax reform process. Thus, the Journal recognizes the efforts and encouragement of Professor Juan C. Méndez Torres and the students from his International Taxation course taught during the first semester of the 2010-2011 academic year. Without their interest in our publication we would not have been able to address these technical topics in such an artful and skillful way.

With the utmost gratitude and appreciation,

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