**TABLE OF CONTENTS**

**ESSAY**

**THE GROWTH TRIANGLE OF SINGAPORE, MALAYSIA AND INDONESIA**

*Terence P. Stewart*

*Margaret L.H. Png* ........................................ 1

**NOTE**

**THE FUTURE OF CANADIAN FEDERALISM**

*Susan Lavergne* ........................................... 63

**RECENT DEVELOPMENTS**

**STATE TAXATION—UNITARY BUSINESS / FORMULA APPORTIONMENT**

**TAX ACCOUNTING METHOD—APPLICATION OF A THREE FACTOR**

**FORMULA TO APPORTION INCOME OF FOREIGN-PARENT CORPORATIONS**

**FOR STATE TAX REPORTING PURPOSES DOES NOT VIOLATE THE**

**COMMERCE CLAUSE OR THE DUE PROCESS CLAUSE OF THE U.S.**

**CONSTITUTION—BARCLAYS BANK INT’L, LTD., v. FRANCHISE TAX BD.,**


**CT. APP. 1992)**

*Sarah B. Pierce* ........................................... 89

**EUROPEAN ECONOMIC COMMUNITIES—ENVIRONMENTAL POLICY**

**LEGAL BASIS AND INTERNATIONAL IMPLICATIONS OF COUNCIL**

**REGULATION ON THE SUPERVISION AND CONTROL OF SHIPMENT**

**OF HAZARDOUS WASTE**

*Kurt M. Rozelsky* ........................................... 111

**EUROPEAN COMMISSION - CONCENTRATIONS - NESTLE’S BID TO**

**TAKEOVER PERRIER: A LANDMARK MERGER RESTRUCTURING ON**

**DUOPOLY GROUNDS**

*William Moore Willis, IV* ................................... 141