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## Errata

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# ERRATA

Page 2 should read:

when the discussion gets to the subject of the organization and roles of the several lawyers required to handle the more complex transactions.

## THE MAJOR CATEGORIES OF TRANSACTIONS

It is convenient to classify the U.S.-Japanese transactions which most commonly flow through Tokyo liaison law offices as a hierarchy, progressing from transactions with little to those with a maximum involvement in Japan; for it is this degree of involvement which determines the lawyers' roles in handling the transaction. Viewed in such a fashion, we can list the major types of transactions<sup>5</sup> from the standpoint of the U.S. businessman, realizing of course that there is usually a corresponding transaction from the Japanese side. The fact that post-war capital-flow has been toward Japan means, however, that the investment transactions listed below seldom occur in reverse.

Footnote 8, Page 3 should read:

<sup>8</sup>These arrangements have been materially affected by the 1962 Japanese Tax amendments. See Way, *The New Japanese Approach to the Taxation of Foreign Individuals and Enterprise*, 38 WASH. L. REV. 145 (1963) *infra*; also recent U.S.-Japan Tax Treaty re-negotiations may affect sales organization.

On Page 214, Exhibit 5 should read "Exhibit 5B."

