

WORLD TRADE ORGANIZATION

WT/DS108/35
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UNITED STATES – TAX TREATMENT FOR "FOREIGN SALES CORPORATIONS"

Second Recourse to Article 21.5 of the DSU by the European Communities

Communication from the Appellate Body

The following communication, dated 13 February 2006 from the Chairman of the Appellate Body addressed to the Chairman of the Dispute Settlement Body, is circulated in accordance with Article 17.5 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*.

It is my honour to transmit to you the Report of the Appellate Body in *United States – Tax Treatment for "Foreign Sales Corporations" – Second Recourse to Article 21.5 of the DSU by the European Communities*, WT/DS108/AB/RW2. It will be circulated to Members of the World Trade Organization at 4:00 p.m. today, in accordance with paragraph 5 of Article 17 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*. It is a confidential document until its circulation. The three Members of the Appellate Body who served on this appeal were: Mr. Georges Abi-Saab, as Presiding Member; Ms. Merit E. Janow and myself, as Members.
