

UNITED STATES – TAX TREATMENT FOR "FOREIGN SALES CORPORATIONS"

Recourse to Article 21.5 of the DSU by the European Communities

Communication from the Appellate Body

The following communication, dated 20 November 2001, from the Chairman of the Appellate Body, Mr. Claus-Dieter Ehlermann, to the Chairman of the Dispute Settlement Body, Mr. Roger Farrell, is circulated in accordance with Rule 15 of the *Working Procedures for Appellate Review*.

The term of office of Mr. Florentino Feliciano expires on 10 December 2001. Mr. Feliciano is a Member of the Division currently hearing the appeal in *United States – Tax Treatment for "Foreign Sales Corporations"*, *Recourse to Article 21.5 of the DSU by the European Communities*. The Appellate Review proceedings in this appeal will not be completed by the date of expiry of Mr. Feliciano's term on 10 December 2001, but will be completed by 14 January 2002.

Rule 15 of the *Working Procedures for Appellate Review* provides:

A person who ceases to be a Member of the Appellate Body may, with the authorization of the Appellate Body and upon notification to the DSB, complete the disposition of any appeal to which that person was assigned while a Member and that person shall, for that purpose only, be deemed to continue to be a Member of the Appellate Body.

The Appellate Body has authorized Mr. Feliciano to complete the disposition of this appeal.
