

**UNITED STATES – TAX TREATMENT FOR  
"FOREIGN SALES CORPORATIONS"**

Communication from the Appellate Body

The following communication, dated 23 February 2000, from Mr. Florentino Feliciano, 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*.

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It is my honour to transmit to you the Report of the Appellate Body in *United States – Tax Treatment for "Foreign Sales Corporations"*, WT/DS108/AB/R. It will be circulated tomorrow, 24 February 2000, to Members of the World Trade Organization, in accordance with paragraph 5 of Article 17 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*. The three Members of the Appellate Body who served on this appeal were Mr. Julio Lacarte-Muró, as Presiding Member; Mr. James Bacchus and myself, as Members.

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