5 FINDINGS AND CONCLUSION

5.1. For the reasons set out in this Report, the Appellate Body:

   a. **rejects** Viet Nam’s claim that the Panel acted inconsistently with Article 11 of the DSU; and

   b. **upholds** the Panel's finding, in paragraph 8.1.h. of the Panel Report, that Viet Nam has not established that Section 129(c)(1) of the URAA is inconsistent "as such" with Articles 1, 9.2, 9.3, 11.1, and 18.1 of the Anti-Dumping Agreement.

5.2. We recall that Viet Nam’s appeal is limited to the Panel's finding in paragraph 8.1.h. of the Panel Report. Given that we have not found in this Report that the United States has acted inconsistently with any of its WTO obligations, we make no recommendation to the DSB pursuant to Article 19.1 of the DSU.

Signed in the original in Geneva this 25th day of March 2015 by:

_________________________
Thomas R. Graham
Presiding Member

_________________________  __________________________
Ujal Singh Bhatia  Peter Van den Bossche
Member  Member

225 We note that other findings in the Panel Report have not been appealed. These findings and the subsequent recommendations by the Panel, therefore, remain unchanged.