

Furnish this exhibit for EACH foreign principal listed in an initial statement  
and for EACH additional foreign principal acquired subsequently.

1. Name and address of registrant <b>Arnold &amp; Porter</b> 1200 New Hampshire Ave., N.W. Washington, D.C. 20036	2. Registration No. 1750
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3. Name of foreign principal <b>Government of Aruba</b>	4. Principal address of foreign principal <b>Government of Aruba</b> c/o Mr. J. Ronald Tchong <del>Directorie der Belastingen</del> L.G. Smith Boulevard Oranjestad, Aruba
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5. Indicate whether your foreign principal is one of the following type:

- Foreign government
- Foreign political party
- Foreign or  domestic organization: If either, check one of the following:
  - Partnership
  - Corporation
  - Association
  - Committee
  - Voluntary group
  - Other (specify) \_\_\_\_\_
- Individual—State his nationality \_\_\_\_\_

6. If the foreign principal is a foreign government, state:

- a) Branch or agency represented by the registrant. **Directorie der Balastingen  
(Department of Taxation)**
- b) Name and title of official with whom registrant deals. **Mr. J. Ronald Tchong  
Director of Taxes**

7. If the foreign principal is a foreign political party, state:

- a) Principal address **N/A**
- b) Name and title of official with whom the registrant deals.
- c) Principal aim

8. If the foreign principal is not a foreign government or a foreign political party,

- a) State the nature of the business or activity of this foreign principal

**N/A**

b) Is this foreign principal

N/A

Owned by a foreign government, foreign political party, or other foreign principal ..... Yes  No

Directed by a foreign government, foreign political party, or other foreign principal..... Yes  No

Controlled by a foreign government, foreign political party, or other foreign principal ..... Yes  No

Financed by a foreign government, foreign political party, or other foreign principal..... Yes  No

Subsidized in whole by a foreign government, foreign political party, or other foreign principal..... Yes  No

Subsidized in part by a foreign government, foreign political party, or other foreign principal..... Yes  No

9. Explain fully all items answered "Yes" in Item 8(b). (If additional space is needed, a full insert page may be used.)

N/A

10. If the foreign principal is an organization and is not owned or controlled by a foreign government, foreign political party or other foreign principal, state who owns and controls it.

N/A

Date of Exhibit A  
February 12, 1987

Name and Title  
Patrick Macrory, Partner

Signature



**INSTRUCTIONS:** A registrant must furnish as an Exhibit B copies of each written agreement and the terms and conditions of each oral agreement with his foreign principal, including all modifications of such agreements; or, where no contract exists, a full statement of all the circumstances, by reason of which the registrant is acting as an agent of a foreign principal. This form shall be filed in duplicate for each foreign principal named in the registration statement and must be signed by or on behalf of the registrant.

Name of Registrant	Name of Foreign Principal
ARNOLD & PORTER	Government of Aruba

Check Appropriate Boxes:

- The agreement between the registrant and the above-named foreign principal is a formal written contract. If this box is checked, attach two copies of the contract to this exhibit.
- There is no formal written contract between the registrant and foreign principal. The agreement with the above-named foreign principal has resulted from an exchange of correspondence. If this box is checked, attach two copies of all pertinent correspondence, including a copy of any initial proposal which has been adopted by reference in such correspondence.
- The agreement or understanding between the registrant and foreign principal is the result of neither a formal written contract nor an exchange of correspondence between the parties. If this box is checked, give a complete description below of the terms and conditions of the oral agreement or understanding, its duration, the fees and the expenses, if any, to be received.
4. Describe fully the nature and method of performance of the above indicated agreement or understanding.

As set forth in the attached correspondence, the Registrant will render advice on U.S. laws, regulations and policies that may affect or relate to the activities of the foreign principal and will represent the foreign principal in connection with tax convention negotiations with the United States. The fee for such representation is to be determined periodically as set forth in the attached correspondence. The duration of the agreement is indefinite.

5. Describe fully the activities the registrant engages in or proposes to engage in on behalf of the above foreign principal.

The Registrant will render legal advice to the foreign principal with respect to U.S. laws, regulations and policies that may affect or relate to the activities of the foreign principal and will engage in other activities as required in representation of the principal in connection with tax negotiations with the United States.

6. Will the activities on behalf of the above foreign principal include political activities as defined in Section 1(o) of the Act?<sup>1</sup>  
Yes  No

If yes, describe all such political activities indicating, among other things, the relations, interests or policies to be influenced together with the means to be employed to achieve this purpose.

The Registrant may engage in political activities on behalf of the foreign principal. The Registrant's activities may on occasion include communications on behalf of the foreign principal with Executive Branch officials, officials of government agencies, and with members of the U.S. Senate and House of Representatives and their staffs relating to legislation and actions of the Executive Branch and government agencies that may affect or relate to the foreign principal.

Date of Exhibit B	Name and Title	Signature
February 12, 1987	Patrick Macrory, Partner	

<sup>1</sup>Political activity as defined in Section 1(o) of the Act means the dissemination of political propaganda and any other activity which the person engaging therein believes will, or which he intends to, prevail upon, indoctrinate, convert, induce, persuade, or in any other way influence any agency or official of the Government of the United States or any section of the public within the United States with reference to formulating, adopting, or changing the domestic or foreign policies of the United States or with reference to the political or public interests, policies, or relations of the Government of a foreign country or a foreign political party.

ARNOLD & PORTER

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WASHINGTON, D. C. 20036

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1700 LINCOLN STREET  
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900 THIRD AVENUE  
NEW YORK, NEW YORK 10022  
(212) 593-2772

JOSEPH H. GUTTENTAG  
DIRECT LINE: (202) 872-8814

February 3, 1987

Mr. J. Ronald Tchong  
Director of Taxes  
Directie der Belastingen  
L.G. Smith Boulevard 42  
Oranjestad,  
Aruba

Dear Mr. Tchong:

This letter will confirm the basis upon which your Government has retained our firm. We agree to represent the Government of Aruba with respect to the pending tax convention negotiations and such other matters as to which we subsequently agree. We will strive to represent your interests vigorously and effectively. I will have overall responsibility for our representation and will utilize other attorneys and paraprofessionals in the best exercise of my professional judgment.

Our fees will be based on the hourly rates of the attorneys and other personnel providing services for your account. My fees will be charged at the rate of \$200 per hour. In addition, we shall bill you for disbursements made for your account such as telephone, telex, duplicating, postage and travel charges. Statements for our services and disbursements will be provided to you monthly.

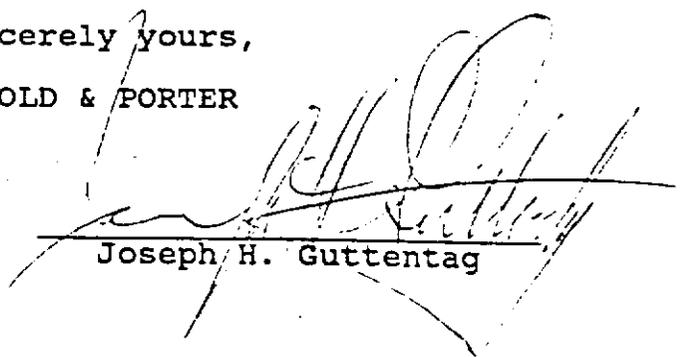
You will pay us a retainer in the amount of U.S.\$25,000, against which the charges described above will be applied. Any unused portion of the retainer will be refunded to you, and we shall have the right to request a replenishment of the retainer if circumstances warrant.

If this letter correctly sets forth your understanding of our agreement, would you please so confirm by telex as soon as possible.

Sincerely yours,

ARNOLD & PORTER

By:

  
Joseph H. Guttentag

Rev: @2IM/2.00121 Line: 2

RCA FEB 12 0748  
248303 ARPO UR

FEBRUARY 12, 1987.

TO: MR. JOSEPH H GUTTENTAG  
ARNOLD AND PORTER  
WASHINGTON, D.C.

DEAR MR. PORTER,

YOUR LETTER OF THE 3RD INSTANT CORRECTLY SETS FORTH MY UNDERSTANDING  
OF OUR AGREEMENT FOR YOU TO REPRESENT THE GOVERNMENT OF ARUBA WITH  
RESPECT TO THE PENDING TAX CONVENTION NEGOTIATIONS AND SUCH OTHER  
MATTERS AS TO WHICH WE SUBSEQUENTLY AGREE.

YOUR TRULY,  
J. RONALD TCHONG  
DIRECTOR OF TAXES

248303 ARPO UR

5125 TAXAR NA  
MMMMM

Time: 07:51 02/12/87 EST  
Connect Time : 95 seconds