

U.S. Department of Justice

Washington, DC 20530

**Exhibit A to Registration Statement****Pursuant to the Foreign Agents Registration Act of 1938, as amended**

**INSTRUCTIONS.** Furnish this exhibit for EACH foreign principal listed in an initial statement and for EACH additional foreign principal acquired subsequently. The filing of this document requires the payment of a filing fee as set forth in Rule (d)(1), 28 C.F.R. § 5.5(d)(1). Compliance is accomplished by filing an electronic Exhibit A form at <http://www.fara.gov>.

**Privacy Act Statement.** The filing of this document is required by the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, for the purposes of registration under the Act and public disclosure. Provision of the information requested is mandatory, and failure to provide this information is subject to the penalty and enforcement provisions established in Section 8 of the Act. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the Registration Unit in Washington, DC. Statements are also available online at the Registration Unit's webpage: <http://www.fara.gov>. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public in print and online at: <http://www.fara.gov>.

**Public Reporting Burden.** Public reporting burden for this collection of information is estimated to average .49 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Counterespionage Section, National Security Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

1. Name and Address of Registrant  DLA Piper LLP (US)	2. Registration No.  3712
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3. Name of Foreign Principal Government of Bermuda	4. Principal Address of Foreign Principal 300 Parliament Street 2nd Floor Hamilton HM 12 Bermuda
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5. Indicate whether your foreign principal is one of the following:

- Foreign government
- Foreign political party
- Foreign or domestic organization: If either, check one of the following:
- |                                      |   |
|--------------------------------------|---|
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Committee                      |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Voluntary group                |
| <input type="checkbox"/> Association | <input type="checkbox"/> Other ( <i>specify</i> ) _____ |
- Individual-State nationality \_\_\_\_\_

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

- a) Branch or agency represented by the registrant  
Ministry of Finance
- b) Name and title of official with whom registrant deals  
Wayne L. Brown, Assistant Financial Secretary (Treaties)

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

- a) Principal address
- b) Name and title of official with whom registrant deals
- c) Principal aim

Formerly CRM-157

FORM NSD-3  
Revised 03/11

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.

b) Is this foreign principal:

Supervised by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Owned by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Directed by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Controlled by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Financed by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Subsidized in part by a foreign government, foreign political party, or other foreign principal	Yes <input type="checkbox"/>	No <input type="checkbox"/>

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

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.

**EXECUTION**

In accordance with 28 U.S.C. § 1746, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this Exhibit A to the registration statement and that he/she is familiar with the contents thereof and that such contents are in their entirety true and accurate to the best of his/her knowledge and belief.

Date of Exhibit A	Name and Title	Signature
May 22, 2013	William Minor, Partner	/s/ William Minor

U.S. Department of Justice

Washington, DC 20530

**Exhibit B to Registration Statement****Pursuant to the Foreign Agents Registration Act of 1938, as amended**

**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. Compliance is accomplished by filing an electronic Exhibit B form at <http://www.fara.gov>.

**Privacy Act Statement.** The filing of this document is required for the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, for the purposes of registration under the Act and public disclosure. Provision of the information requested is mandatory, and failure to provide the information is subject to the penalty and enforcement provisions established in Section 8 of the Act. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the Registration Unit in Washington, DC. Statements are also available online at the Registration Unit's webpage: <http://www.fara.gov>. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public in print and online at: <http://www.fara.gov>.

**Public Reporting Burden.** Public reporting burden for this collection of information is estimated to average .33 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Counterespionage Section, National Security Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

1. Name of Registrant  DLA Piper LLP (US)	2. Registration No.  3712
3. Name of Foreign Principal  Government of Bermuda	

Check Appropriate Box:

4.  The agreement between the registrant and the above-named foreign principal is a formal written contract. If this box is checked, attach a copy of the contract to this exhibit.
5.  There is no formal written contract between the registrant and the foreign principal. The agreement with the above-named foreign principal has resulted from an exchange of correspondence. If this box is checked, attach a copy of all pertinent correspondence, including a copy of any initial proposal which has been adopted by reference in such correspondence.
6.  The agreement or understanding between the registrant and the 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 expenses, if any, to be received.
7. Describe fully the nature and method of performance of the above indicated agreement or understanding.

DLA Piper LLP (US) will advise and assist the Government of Bermuda in connection with the negotiation of an Intergovernmental Agreement to implement the Foreign Account Tax Compliance Act with the United States Department of the Treasury. For the performance of these services, the foreign principal will pay the registrant based on the hourly billing rates of the attorneys involved.

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

DLA Piper LLP (US) will advise and assist the Government of Bermuda in connection with the negotiation of an Intergovernmental Agreement to implement the Foreign Account Tax Compliance Act with the United States Department of the Treasury.

9. Will the activities on behalf of the above foreign principal include political activities as defined in Section 1(o) of the Act and in the footnote below? 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's activities may include communications with officials of and employees in the United States Department of the Treasury in connection with the negotiation of an Intergovernmental Agreement to implement the Foreign Account Tax Compliance Act with the United States Department of the Treasury.

**EXECUTION**

In accordance with 28 U.S.C. § 1746, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this Exhibit B to the registration statement and that he/she is familiar with the contents thereof and that such contents are in their entirety true and accurate to the best of his/her knowledge and belief.

Date of Exhibit B	Name and Title	Signature
May 22, 2013	William Minor, Partner	/s/ William Minor

Footnote: Political activity as defined in Section 1(o) of the Act means any activity which the person engaging in believes will, or that the person intends to, in any 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 a government of a foreign country or a foreign political party.



**DLA Piper LLP (US)**  
500 Eighth Street, NW  
Washington, Dc 20004  
www.dlapiper.com

Alan Winston Granwell  
alan.granwell@dlapiper.com  
T 202.799.4190  
F 202.799.5190

May 15, 2013

Wayne L. Brown  
Assistant Financial Secretary (Treaties)  
Ministry of Finance  
Bermuda

Dear Wayne:

1. Introduction and Scope of Engagement. Thank you for selecting DLA Piper LLP (US) (the "Firm") to assist the Government of Bermuda (the "Client") in connection with the scope of services set forth in the attachment at Exhibit A, hereto. In this letter, the words "you" and "your" refer to the Client, and the words "we," "us" and "our" refer to the Firm.

I will serve as your principal contact. My office direct dial number is (202) 799-4190. Please do not hesitate to contact me if you have any questions or need assistance.

You may from time to time ask us to perform additional or other services beyond the engagement described above. If you do request such services, we may need to clear conflicts of interest, and we may need to enter into a separate engagement letter with you. If the scope of our engagement changes, the terms set out in this letter agreement will apply unless we enter into a subsequent letter agreement with you. Otherwise, the Firm will proceed in reliance upon the description and terms set forth in this letter. This engagement may be terminated by either you or us upon notice to the other, subject to applicable Rules of Professional Conduct. In order to avoid any misunderstandings, it is the Firm's standard policy to set out the terms of our engagement at the outset.

Also enclosed is our "Statement of Client Rights." Please read this letter, together with the "Statement of Client Rights" before you sign and return the letter to us.

2. Limitation on Scope of Engagement. Except as specifically set forth herein and in Exhibit A, our representation only extends to the Client. This agreement has no third-party beneficiaries, and the Firm owes no attorney-client duties to persons or entities other than the Client, even if the Client might owe them fiduciary or other duties.

3. Progress and Reporting. We will keep you reasonably informed concerning the representation and will communicate information and advice about significant developments in



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the matter. We may communicate by letter, telephone, cellular telephone, facsimile transmission or e-mail. You should, of course, feel free to communicate with us on any issue or matter that you feel deserves attention and we will endeavor to respond promptly. In order for us to assist you effectively and efficiently, we assume that you will provide us with the factual information you have which relates to the subject matter of our engagement, and that you will make any appropriate business or technical decisions. In addition, we encourage you to share with us at all times your expectations and any concerns regarding our services at any time during the course of our representation. We believe that you should be actively involved in the strategy and management of your legal affairs and our goal is to encourage candid and frequent communication between us.

4. Fees and Costs. The Firm has established an hourly billing rate for each attorney, paralegal, analyst, consultant and law clerk. Upon request, we will provide you with a schedule of current hourly billing rates for any timekeeper working on your matters. We try to assign work to lawyers, paralegals and others who can provide the necessary services most efficiently, but I will continue to be responsible for the entire assignment. Hourly rates are normally adjusted once a year for work performed beginning in January. You consent to these rate adjustments unless you notify the Firm, in writing, to the contrary. We customarily send monthly invoices for services rendered and other charges incurred for your account during the previous month. The monthly invoice details the work performed and the types of charges incurred. Payment is due thirty (30) days after the date of our invoice. We reserve the right to assess and collect late payment charges at the rate of 10% per year on past due accounts.

Out-of-pocket expenses shall be billed according to the Firm's standard rates and policies. For travel, such amounts are billed at cost. For large expenses to third-parties, the firm may ask you to pay those expenses directly.

5. Retainer. The Firm does not require a retainer in this matter at this time.

6. Matters Outside the U.S. DLA Piper lawyers outside the U.S. may be engaged to handle legal matters on behalf of, or adverse to, you located outside the United States. Although these matters may have no relation to the U.S., the U.S. conflict of interest rules could be construed to apply since you are a client of DLA Piper US. The U.S. rules are far more stringent than those in most other countries. As a result, a matter that is not a conflict of interest under applicable foreign rules could be considered to be a conflict of interest under the U.S. rules. Client agrees that in matters pending outside the U.S., which do not involve DLA Piper US lawyers, conflicts



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of interest issues will be governed by the rules of the jurisdiction in which the matter is proceeding.

7. Advance Waiver of Unrelated Conflicts of Interest. DLA Piper LLP (US) is a large law firm with offices in various locations throughout the United States, and with related practice entities located in South America, Europe, Asia, Africa and Australia. We may currently or in the future represent one or more other clients in unrelated matters or transactions in which your interests are adverse to those other clients. We may also represent other clients on legislative or policy matters, or in administrative proceedings that may involve or affect you. This will confirm that you waive all such conflicts of interest, and consent to the Firm's current and future representation of such other clients in any of such matters without the need for any further notice to or consent by you even though your interests are adverse, provided that such matters are not the same, or substantially related to, a matter in which we represent you. We do not view this advance waiver and consent regarding unrelated matters to permit unauthorized disclosure or use of any your confidential or privileged documents or information which you have provided to us as your lawyers.

8. Arbitration of Disputes. We anticipate a harmonious and satisfactory attorney-client relationship. If any disputes arise between us, we shall submit them to binding arbitration. If you do not wish to agree to arbitrate any disputes with us, you should not sign this letter.

9. Termination. Unless terminated earlier, this representation and, unless the Firm represents you in other matters, the attorney-client relationship will terminate automatically upon your receipt of the Firm's statement first reflecting completion of the substantive legal services described in the first paragraph above. Subsequent statements sent to collect expenses and/or unpaid balances, and/or the state of accounting/business records or client lists at the Firm, shall not extend the attorney-client relationship. After completion of the matter, changes may occur in laws or regulations that could have an impact on your future rights or responsibilities. Unless you engage the Firm after completion of this matter to provide additional services arising from the matter, it is understood and agreed that the Firm will have no continuing obligation to advise you or any other person or entity with respect to future developments.

10. Records Retention and Disposal. At the conclusion of the legal services described in the first paragraph, above, you may request that your file in this matter be sent to you. If so, the Firm reserves the right, at its own discretion and expense, to retain a copy of all or part of the files you request. If you do not request your file, then the Firm will store the file at its expense for a period of seven (7) years following the conclusion of the matter. Thereafter, unless we



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receive written instructions from you to the contrary, the Firm will destroy the file, consistent with maintaining confidentiality, without further notice.

11. No Legal Services Regarding Insurance Coverage. Unless we specifically agreed in writing, the Firm will not provide you any legal services related to insurance coverage issues for any claims involved in matters for which we are engaged. It is our understanding that you have made any and all notices required by any applicable insurance policy, and that you are not expecting or relying upon the Firm to do so.

12. Consultation with Counsel. In the course of representing you, we may consult with our own counsel on our own behalf and without cost to you, whether outside counsel or attorneys inside the Firm who do not perform work for you on the matter, regarding our engagement for you or one or more aspects of that engagement. To the extent that we are addressing the Firm's rights or responsibilities, a conflict of interest might be deemed to exist between the Firm and you, particularly if a dispute were to arise between us and you regarding the matter. You hereby consent to such consultation, and waive any claim of conflict of interest based on such consultation or resulting communications that could otherwise disqualify us from continuing to represent you or from acting in our own behalf, even if doing so might be deemed adverse to the interests of you. You acknowledge that such communications are protected by our own attorney-client privilege from disclosure to you.

If you have any questions about any aspect of our arrangements or our invoices from time to time, feel entirely free to discuss those questions with me.

If the scope of the services we are to render to you and the terms of the engagement are satisfactory, please confirm your agreement by executing the consent form below and returning one copy to me.



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Once again, thank you for this opportunity. We will endeavor to provide prompt and responsive legal services at all times.

Very truly yours,

**DLA Piper LLP (US)**

A handwritten signature in cursive script that reads 'Matthew W. Winter'.

Of Counsel



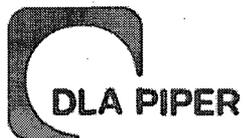
I have read the above engagement letter and agree and accept the terms and conditions set forth therein.

Date: \_\_\_\_\_

Government of Bermuda

By: \_\_\_\_\_

Its: \_\_\_\_\_



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Exhibit A

Advice and assistance in connection with the negotiation of an Intergovernmental Agreement to implement the Foreign Account Tax Compliance Act with the United States Department of the Treasury.



### STATEMENT OF CLIENT'S RIGHTS

1. You are entitled to be treated with courtesy and consideration at all times by your lawyer and the other lawyers and personnel in your lawyer's office.
2. You are entitled to an attorney capable of handling your legal matter competently and diligently, in accordance with the highest standards of the profession. If you are not satisfied with how your matter is being handled, you have the right to withdraw from the attorney-client relationship at any time (court approval may be required in some matters and your attorney may have a claim against you for the value of services rendered to you up to the point of discharge).
3. You are entitled to your lawyer's independent professional judgment and undivided loyalty uncompromised by conflicts of interest.
4. You are entitled to be charged a reasonable fee and to have your lawyer explain at the outset how the fee will be computed and the manner and frequency of billing. You are entitled to request and receive a written itemized bill from your attorney at reasonable intervals. You may refuse to enter into any fee arrangement that you find unsatisfactory. In the event of a fee dispute, you may have the right to seek arbitration; your attorney will provide you with the necessary information regarding arbitration in the event of a fee dispute, or upon your request.
5. You are entitled to have your questions and concerns addressed in a prompt manner and to have your telephone calls returned promptly.
6. You are entitled to be kept informed as to the status of your matter and to request and receive copies of papers. You are entitled to sufficient information to allow you to participate meaningfully in the development of your matter.
7. You are entitled to have your legitimate objectives respected by your attorney, including whether or not to settle your matter (court approval of a settlement is required in some matters).
8. You have the right to privacy in your dealings with your lawyer and to have your secrets and confidences preserved to the extent permitted by law.
9. You are entitled to have your attorney conduct himself or herself ethically in accordance with the Code of Professional Responsibility.



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10. You may not be refused representation on the basis of race, creed, color, religion, sex, sexual orientation, age, national origin or disability.