

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. One original and two legible photocopies of this form shall be filed for each foreign principal named in the registration statement and must be signed by or on behalf of the registrant.

Privacy Act Statement. 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, D.C. 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. Finally, the Attorney General intends, at the earliest possible opportunity, to make these public documents available on the Internet on the Department of Justice World Wide Web site.

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, Criminal 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 Pepper Hamilton LLP	2. Registration No. 04968
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3. Name of Foreign Principal Gouvernement du Québec
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Check Appropriate Boxes:

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.
The agreement is a mutual release of obligations and provides for the orderly termination of Pepper Hamilton LLP's representation of the foreign principal.

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

The activities necessary for the orderly termination of the representation, including as directed the transfer of files to new counsel.

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.

Date of Exhibit B March 18, 1999	Name and Title Elliot J. Feldman, Partner	Signature 
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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 interests, policies, or relations of a government of a foreign country or a foreign political party.

RELEASE AND DISCHARGE

WHEREAS Pepper Hamilton LLP ("PH") was mandated by, and was engaged to perform services for and on behalf of, Lapointe Rosenstein, a general partnership, ("Lapointe") and Le Ministre de l'Industrie et du Commerce (formerly, Le Ministre de l'Industrie, du Commerce, de la Science et de la Technologie (the "Minister") for and in the name of the Government of Quebec (the "Government");

WHEREAS differences have arisen in connection with amounts payable to PH in connection with such mandates and contracts:

WHEREAS Lapointe, the Minister and the Government (collectively, the "Releasers") and PH have agreed to the termination of all mandates and contracts for services entered into between any of the Releasers and PH;

WHEREAS the Releasers and PH wish to establish a basis for the orderly transition of PH's services for the Releasers to such persons or entities as are designated by any of the Releasers.

NOW THEREFORE, THE UNDERSIGNED AGREE AS FOLLOWS:

1. In consideration of the concurrent execution and delivery by PH of a Release and Discharge in favour of the Releasers and good and valuable consideration paid concurrently herewith by PH to each of the Releasers, the receipt, adequacy and sufficiency of which is hereby acknowledged by each of the Releasers, each of the Releasers hereby acknowledges, confirms and agrees to the termination of all mandates and contracts for services entered into with PH as same may have been amended, supplemented or restated tacitly or explicitly, from time to time, and hereby fully, finally and forever settles, and releases, acquits and discharges PH of and from:

- (i) all claims, actions, causes of action, suits, proceedings and demands whatsoever arising at any time from the beginning of the World to the date of this Release which any of the Releasers had, now has or hereafter can, shall or may have against PH,
- (ii) all liabilities, contingent or otherwise, dues, debts, sums of money and accounts whatsoever arising at any time from the beginning of the World to the date of this Release which were, are now or hereafter can, shall or may be owing by PH to any of the Releasers, and
- (iii) all undertakings, covenants and obligations whatsoever of PH arising at any time from the beginning of the World to the date of this Release which have existed, now exist or hereafter can, shall or may exist in favour of any of the Releasers,

howsoever arising, whether in contract, tort, negligence or otherwise, in respect of or in connection with PH's representation of, or any other dealings or involvement with, the Releasors including, without limitation, any mandate or contract for services or the conduct or behaviour of PH including, without limitation, any alleged unreasonable, uncooperative, unethical, improper, fraudulent, unfair or reprehensible conduct or behaviour or any alleged conduct or behaviour in bad faith, other than (i) in connection with the fulfilment by PH of its obligations set forth in paragraph 3 of this Release and (ii) any claims for professional liability, it being acknowledged, however, by each of the Releasors that (x) prior to the date hereof each of the Releasors has indicated to PH that it performed all services to and on behalf of the Minister and the Government in a professional and satisfactory manner and (y) it is not aware of any claim against PH whether in contract, tort or otherwise.

2. Each of the Releasors agrees not to join, assist, aid or act in concert in any manner whatsoever with any other person, firm or corporation in the making of any claim or demand or in the bringing of any suit, proceeding or action in any manner whatsoever against PH which, if made or instituted by any of the Releasors, would be precluded by this Release, and not to make any claim or demand nor bring any suit, proceeding or action in any manner whatsoever against any person, firm or corporation who might claim contribution or indemnity from PH which, if made or instituted by any of the Releasors, would be precluded by this Release.

3. PH agrees and covenants that it shall:

- (i) comply with all court and administrative requirements for withdrawal as counsel for the Releasors in any ongoing litigation or agency action, subject to the transfer of such representation to other counsel at the request and direction of any of the Releasors;
- (ii) withdraw from all matters, whether or not litigation or agency action including, without limitation, monitoring and incidental services for which PH has provided or would have otherwise provided to any of the Releasors in the future;
- (iii) provide the Releasors copies of all relevant records and files for past and current court and administrative actions in which it represented any of the Releasors, as well as any attorney work product not previously forwarded to the Releasors or their respective representatives in Canada.

4. PH hereby acknowledges that the Releasors shall be considered, as and from the date hereof, former clients of PH notwithstanding PH's obligations arising in connection with the fulfilment of its agreements and covenants contained in paragraph 3 of this Release.

5. It is the intention of each of the Releasors that this Release be effective as a full and final accord and satisfaction, and as a bar to all of its claims, actions, causes of action, suits, proceedings and demands against PH, of whatsoever nature, character or kind, known or

unknown, suspected or unsuspected. Each of the Releasors is aware that it may hereafter discover claims or facts in addition to or different from those which it knows or believes to exist with respect to the subject matter of this Release, but it is its intention to hereby fully, finally and forever release and discharge PH from, and settle with PH, all matters arising prior to the date of this Release.

6. Neither this Release, nor the payments made pursuant to this Release, nor any of its terms, nor any negotiations or other communications related thereto shall be offered as evidence or received into evidence in any forum for any purpose other than the enforcement or implementation of the terms of this Release.

7. If any provision of this Release is deemed invalid or unenforceable, the balance of this Release shall remain in full force and effect.

8. This Release shall endure to the benefit of PH and shall be binding upon each of the Releasors, and their respective predecessors, successors, parents, subsidiaries, affiliates and related companies, and all past, present and future partners, officers, owners, directors, trustees, shareholders, employees, agents and assigns. The obligations of each of the Releasors hereunder are indivisible. This Release shall be governed by and construed and enforced in accordance with the laws of the Province of Quebec and the laws of Canada applicable therein.

9. The preamble hereto forms an integral part hereof.

IN WITNESS WHEREOF, PH, intending to be legally bound hereby, has duly executed this Release as of the 29 day of December, 1998.


Witness

PEPPER HAMILTON LLP
By: 
James D. Rosene
(Printed Name)
a Partner
(Title)

IN WITNESS WHEREOF, Lapointe, intending to be legally bound hereby, has duly executed this Release as of the 29 day of December, 1998.

LAPOINTE ROSENSTEIN, a general partnership

[Handwritten Signature]
Witness

By: [Handwritten Signature]

Louis Taschereau

Partner

IN WITNESS WHEREOF, the Minister and the Government, intending to be legally bound hereby, have duly executed this Release as of the 29 day of December, 1998.

LE MINISTRE DE L'INDUSTRIE ET DU
COMMERCE DE LA PROVINCE DE QUÉBEC
on its own behalf and for and in the name of the
GOUVERNEMENT DU QUÉBEC

[Handwritten Signature]
Witness

By: [Handwritten Signature]

Jean Pronovost

Sous-ministre

RELEASE AND DISCHARGE

WHEREAS Pepper Hamilton LLP ("PH") was mandated by, and was engaged to perform services for and on behalf of, Lapointe Rosenstein, a general partnership, ("Lapointe") and Le Ministre de l'Industrie et du Commerce (formerly, Le Ministre de l'Industrie, du Commerce, de la Science et de la Technologie (the "Minister") for and in the name of the Government of Quebec (the "Government");

WHEREAS differences have arisen in connection with amounts payable to PH in connection with such mandates and contracts;

WHEREAS Lapointe, the Minister and the Government (collectively, the "Releasees") and PH have agreed to the termination of all mandates and contracts for services entered into between any of the Releasees and PH;

WHEREAS the Releasees and PH wish to establish a basis for the orderly transition of PH's services for the Releasees to such persons or entities as are designated by any of the Releasees.

NOW THEREFORE, THE UNDERSIGNED AGREE AS FOLLOWS:

1. In consideration of the concurrent execution and delivery by the Releasees of a Release and Discharge in favour of PH and the sum of \$725,000 US and other good and valuable consideration paid concurrently herewith by the Releasees to PH, the receipt, adequacy and sufficiency of which is hereby acknowledged by PH, PH hereby acknowledges, confirms and agrees to the termination of all mandates and contracts for services entered into with any of the Releasees as same may have been amended, supplemented or restated tacitly or explicitly, from time to time, and hereby fully, finally and forever settles, and releases, acquits and discharges each of the Releasees of and from:

- (i) all claims, actions, causes of action, suits, proceedings and demands whatsoever arising at any time from the beginning of the World to the date of this Release which PH had, now has or hereafter can, shall or may have against any of the Releasees,
- (ii) all liabilities, contingent or otherwise, dues, debts, sums of money and accounts whatsoever arising at any time from the beginning of the World to the date of this Release which were, are now or hereafter can, shall or may be owing by any of the Releasees to PH, and
- (iii) all undertakings, covenants and obligations whatsoever of any of the Releasees arising at any time from the beginning of the World to the date of this Release which have existed, now exist or hereafter can, shall or may exist in favour of PH,

howsoever arising, whether in contract, tort, negligence or otherwise, in respect of or in connection with its representation of, or any other dealings or involvement with, any of the

Releasees including, without limitation, any mandate or contract for services and the termination thereof or the conduct or behaviour of any of the Releasees including, without limitation, any alleged unreasonable, uncooperative, unethical, improper, unfair, fraudulent or reprehensible conduct or behaviour or any alleged conduct or behaviour in bad faith, other than (i) reasonable expenses and fees incurred by PH in connection with the fulfilment of its obligations set forth in paragraph 3 of this Release and (ii) any claims by PH against Lapointe alleging Lapointe's professional liability. PH hereby acknowledges and agrees that its right to bring any claim against Lapointe for professional liability shall only arise, and only be available, if any of the Releasees or any third party institutes any action, suit or proceeding against PH alleging PH's professional liability in connection with any matter contemplated by this Release. PH hereby acknowledges that prior to the date hereof it indicated to Lapointe that Lapointe acted in a professional and satisfactory manner in all dealings with PH and that it is not aware of any claim against Lapointe whether in contract, tort or otherwise.

2. PH agrees not to represent, nor to join, assist, aid or act in concert in any manner whatsoever with, any other person, firm or corporation in the making of any claim or demand or in the bringing of any suit, proceeding or action in any manner whatsoever against any of the Releasees which, if made or instituted by PH, would be precluded by this Release, and not to make any claim or demand nor bring any suit, proceeding or action in any manner whatsoever against any person, firm or corporation who might claim contribution or indemnity from any of the Releasees which, if made or instituted by PH, would be precluded by this Release.

3. PH agrees and covenants that it shall:

- (i) comply with all court and administrative requirements for withdrawal as counsel for the Releasees in any ongoing litigation or agency action, subject to the transfer of such representation to other counsel at the request and direction of any of the Releasees;
- (ii) withdraw from all matters, whether or not litigation or agency action including, without limitation, monitoring and incidental services for which PH has provided or would have otherwise provided to any of the Releasees in the future;
- (iii) provide the Releasees copies of all relevant records and files for past and current court and administrative actions in which it represented any of the Releasees, as well as any attorney work product not previously forwarded to the Releasees or their respective representatives in Canada.

4. The Releasees hereby acknowledge that the Releasees shall be considered, as and from the date hereof, former clients of PH notwithstanding PH's obligations arising in connection with the fulfilment by PH of its agreements and covenants contained in paragraph 3 of this Release.

5. It is the intention of PH that this Release be effective as a full and final accord and satisfaction, and as a bar to all of its claims, actions, causes of action, suits, proceedings and demands against any of the Releasees, of whatsoever nature, character or kind, known or unknown, suspected or unsuspected. PH is aware that it may hereafter discover claims or facts in addition to or different from those which it knows or believes to exist with respect to the subject matter of this Release, but it is its intention to hereby fully, finally and forever release and discharge each of the Releasees from, and settle with each of the Releasees, all matters arising prior to the date of this Release.

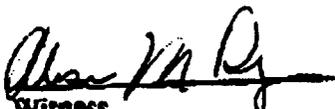
6. Neither this Release, nor the payments made pursuant to this Release, nor any of its terms, nor any negotiations or other communications related thereto shall be offered as evidence or received into evidence in any forum for any purpose other than the enforcement or implementation of the terms of this Release.

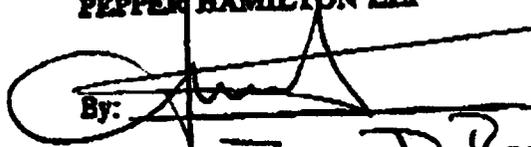
7. If any provision of this Release is deemed invalid or unenforceable, the balance of this Release shall remain in full force and effect.

8. This Release shall enure to the benefit of each of the Releasees and shall be binding upon PH, and their respective predecessors, successors, parents, subsidiaries, affiliates and related companies, and all past, present and future partners, officers, owners, directors, trustees, shareholders, employees, agents and assigns. The obligations of PH hereunder are indivisible. This Release shall be governed by and construed and enforced in accordance with the laws of the Province of Quebec and the laws of Canada applicable therein.

9. The preamble hereto forms an integral part hereof.

IN WITNESS WHEREOF, PH, intending to be legally bound hereby, has duly executed this Release as of the 29 day of December, 1998.


Witness

PEPPER HAMILTON LLP
By: 
James D. Rosene
(Printed Name)
a Partner
(Title)

IN WITNESS WHEREOF, Lapointe, intending to be legally bound hereby, has duly executed this Release as of the 29 day of December, 1998.

[Signature]
Witness

LAPOINTE ROSENSTEIN, a general partnership

By: *[Signature]*

Louis Taschereau

Partner

IN WITNESS WHEREOF, the Minister and the Government, intending to be legally bound hereby, have duly executed this Release as of the 29 day of December, 1998.

LE MINISTRE DE L'INDUSTRIE ET DU
COMMERCE DE LA PROVINCE DE QUÉBEC
on its own behalf and for and in the name of the
GOUVERNEMENT DU QUÉBEC

[Signature]
Witness

By: *[Signature]*

Jean Pronovost

Sous-ministre