

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 .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, 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.

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

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1. Name and address of registrant Hill & Barlow One International Place Boston, MA 02110	2. Registration No. 5364
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3. Name of foreign principal The Government of the State of Bahrain	4. Principal address of foreign principal c/o Abdulla Hassan Saif Minister of Finance and National Economy Ministry of Finance and National Economy P. O. Box 333 Manama State of Bahrain
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5. Indicate whether your foreign principal is one of the following:

<input checked="" type="checkbox"/> Foreign government	
<input type="checkbox"/> Foreign political party	
<input type="checkbox"/> 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 (specify) _____
<input type="checkbox"/> Individual-State nationality _____	

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

a) Branch or agency represented by the registrant. Ministry of Finance and the National Economy

b) Name and title of official with whom registrant deals. Sheik Ebrahim Bin Khalifa Al Khalifa, Undersecretary of the Ministry

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

a) Principal address. N/A

b) Name and title of official with whom 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

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

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

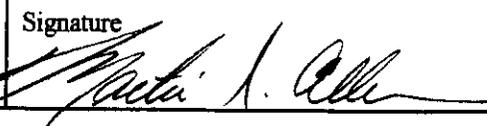
Subsidized in part by a foreign government, foreign political party, or other foreign principal Yes No

9. Explain fully all items answered "Yes" in Item 8(b). (If additional space is needed, a full insert page must 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	Name and Title	Signature
MARCH 31, 2000	MARTIN S. ALLEN MEMBER / OFFICER	

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.

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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 Hill & Barlow, a Professional Corporation	2. Registration No. 5364
3. Name of Foreign Principal The Government of the State of Bahrain	

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 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.

Attachment B

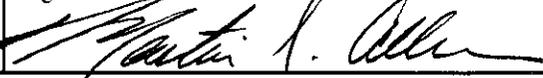
8. Describe fully the activities the registrant engages in or proposes to engage in on behalf of the above foreign principal.

Attachment B

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.

Attachment B

Date of Exhibit B	Name and Title	Signature
MARCH 31, 2000	MARTIN S. ALLEN, MEMBER & OFFICER	

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.

Hill & Barlow, a Professional Corporation
Exhibit B
Attachment B

Hill & Barlow will work with Miller & Chevalier, Chartered, of Washington, DC, to provide advice and assistance to the Ministry of Finance and National Economy of the Government of the State of Bahrain in the preparation, negotiation and ratification of a tax treaty between the U.S. and the State of Bahrain. In doing so, Hill & Barlow will assist in discussions and negotiations with the Department of the Treasury and the Internal Revenue Service. Hill & Barlow will also provide advice related to the U.S. Congress, including contacting U.S. Senators and their staff, as well as the staff of the Joint Committee on Taxation, the Senate Committee on Finance, and the Senate Committee on Foreign Relations.

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THE MINISTER'S OFFICE



مكتب الوزير

No.LO/538(2)B.....

..... الرقم

Date 14th March 2000

..... التاريخ

Mr. Dennis W. Townley,
Hill & Barlow,
One International Place,
Boston,
Massachusetts 02110-2607,
U.S.A.

Dear Sir,

Re : **Engagement Agreement**

I am confirming in writing the conditions of the engagement, effective as of this date, of Hill & Barlow as counsel for the Government of the State of Bahrain ("the Government").

1. **Services to be provided by Hill & Barlow** : You will represent the Government in connection with the exploration and negotiation of a Tax Convention between the United States and the Government ("Double Taxation Agreement"). The performance of your services will include advising the Government in connection with all aspects of a Double Taxation Agreement. You expect to be working closely with the firm of Miller & Chevalier in this matter and will co-ordinate with them to ensure that the Government is not charged for duplicate work.

Mr. Dennis W. Townley will be the Responsible Attorney at Hill & Barlow, who will oversee the management of this matter. He will be assisted by Martin S. Allen and other senior lawyers in the firm, in each case as appropriate to the kind of work which may be required. You undertake to render only such professional service as may be reasonably necessary, in your judgement and experience, to further or protect the interests of the Government; all of your services will be rendered in a manner you deem most cost efficient in light of the problem presented and the professional staffing required for proper management.

2. **Fees for Services performed** : Unless expressly agreed otherwise by the Government and Hill & Barlow, the Government shall be your client for all purposes, including the purposes of the confidentiality of client communications. The Government shall pay your bills for services rendered pursuant to this Engagement Agreement. Because it is very difficult to predict how much time and effort will be required to perform the services necessary in this matter, you cannot and do not represent the Government for a pre-determined or maximum fee. Rather, all of your professional services in this matter will be rendered on the express understanding that you will be compensated for all your professional time, including, but not limited to negotiations and conferences, travel, telephone calls, internal conferences with other Hill & Barlow lawyers, reviewing and drafting documents, factual investigation and research. At the present time, your usual billing rates are \$80 to \$170 per hour for paralegals, \$140 to \$265 for associates, and

\$275 to \$470 for members of the firm and of counsel. Both Mr. Townley and Mr. Allen currently bill at the rate of \$395 per hour. Rates are adjusted annually in September of each year. Your services will be billed to, and paid by, the Government based on the hourly rate in effect when rendered, and you will account to the Government in reasonable detail for your time in monthly statements. Any fee estimates provided by you are for planning purposes only and are in all respects subordinate to your regular billing procedures.

3. **Disbursements** : In addition to the fees described above, the Government shall reimburse you for your out-of-pocket expenses and disbursements on behalf of the Government including travel, filing fees, long-distance telephone, special mail and delivery, photocopying, working meals and computer research. You will also account to the government for disbursements in your monthly statements.
4. **Statements for Services** : The Government will receive monthly statements of fees and disbursements requesting payment due from the Government. You customarily provide an itemisation of all time charges to the matter, identifying the date when the service was provided, a brief description of the service, the attorney or paralegal providing the service, and the amount of time spent that day on the matter. Payment of your monthly statements is due on the receipt by the Government of your invoice and you expect to receive payment in full, including fees and disbursements within thirty (30) days. If we have any questions about the form or content of statements, we will let you know.

Please confirm the engagement of Hill & Barlow on the terms outlined in this letter by signing and dating the enclosed copy of this Agreement where indicated and returning it to the Government.

Yours faithfully,



Abdulla Hassan Saif
Minister of Finance
and National Economy

Accepted and agreed as of the
27th day of March, 2000

Hill & Barlow

By : Dennis Townley
Title : Member of the Firm
Date : March 27, 2000