

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 Covington & Burling LLP 1201 Pennsylvania Avenue, N.W. Washington, D.C. 20004	2. Registration No. 5852
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3. Name of Foreign Principal Embassy of the Grand Duchy of Luxembourg	4. Principal Address of Foreign Principal 2200 Massachusetts Avenue N.W. Washington, D.C. 20008
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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
Ministère des Finances, Grand-Duché de Luxembourg

b) Name and title of official with whom registrant deals
His Excellency Alphonse Berns

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
March 01, 2013	Keith Teel, Partner	/s/ Keith A. Teel

eSigned

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

Covington & Burling LLP

2. Registration No.

5852

3. Name of Foreign Principal

Embassy of the Grand Duchy of Luxembourg

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.

See attachment.

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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.
Covington & Burling LLP will provide advice regarding the U.S. Foreign Account Tax Compliance Act ("FATCA").

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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.

Advice concerning bilateral agreements on FATCA entered into by the United States.

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
March 01, 2013	Keith Teel, Partner	/s/ Keith A. Teel eSigned

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.

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February 21, 2013

His Excellency Alphonse Berns
Ambassadeur, Directeur de la Fiscalité
Ministère des Finances, Grand-Duché de Luxembourg
C/O Embassy of the Grand Duchy of Luxembourg
2200 Massachusetts Avenue N.W.
Washington, D.C. 20008

Dear Ambassador Berns:

We are very pleased to confirm that we will represent the Ministry of Finance of the Grand Duchy of Luxembourg ("Luxembourg") in providing advice regarding the U.S. Foreign Tax Account Compliance Act ("FATCA"). We appreciate the opportunity to work with you on this matter.¹

We understand that the Ministry of Finance will be our client in this representation and not any Luxembourg trade association or financial institution. If by subsequent agreement our services are extended to other matters, the provisions of this letter will also apply to that representation unless it is otherwise agreed in writing.

I will be in charge of the engagement, but other lawyers will be called upon as needed. Our statements will be rendered monthly. Charges for lawyers, legal assistants and other professionals will be at our regular hourly rates in effect when the services are rendered, subject to a maximum fee of \$15,000 for the matter described above. The rates for particular individuals are adjusted from time to time, typically as of January 1. It is expressly understood that payment of the firm's fees and costs is in no way contingent on the ultimate outcome of the matter.

Subject to the maximum fee stated above, our statements will include charges for support services incurred on your behalf, such as printing, duplicating, transcripts, computer

¹ Covington & Burling LLP is a limited liability partnership organized under the laws of the District of Columbia. Under this form of partnership, a partner's personal assets are not subject to claims against the firm (and other partners) based on contracts, professional negligence or other liability unless the partner is personally liable based on his or her own conduct.

AB 25/2/2013

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research, telecommunications, any secretarial overtime attributable to your special needs, mail, deliveries and the like, as well as out-of-pocket costs, such as travel.

We would expect payment of our statements in full within 30 days of receipt. If you have a question regarding a particular charge or other aspect of a statement, we hope you will raise it with us, but we would expect timely payment of the portion not subject to question. We reserve the right to charge interest on any portion of a statement that is not paid on time. If any statement remains unpaid for more than 90 days, we may cease performing services until satisfactory arrangements have been made for payment of outstanding statements and payment of future statements.

Our records reveal no existing representation of another client on any matter adverse to you. Our records also reveal no existing representation in another matter of another client which is an adverse party to you in this matter. Without your prior consent, we will not undertake any adverse representation in the future that is substantially related to this representation, nor will we undertake any substantially related adverse representation with respect to any other matter we may subsequently undertake on your behalf.

However, you consent (1) to our representing as clients, in other matters in which they are not adverse to you, parties who are adverse to you in matters in which we do represent you and (2) to our representing clients in business transactions, counseling, litigation, legislation or other matters in which they are adverse to you provided that any such matter has no substantial relationship to any matter in which we represent or have represented you. For example, you consent to our providing advice to financial institutions with operations in Luxembourg on FATCA.

You agree that both you and our firm may use electronic devices and Internet services to communicate with each other and forward documents notwithstanding some risk that such communications may be intercepted by and disclosed to unauthorized parties. You agree that the benefits of using such technology outweigh the risks of unauthorized disclosure.

I trust this letter accurately states our mutual understanding. If you have questions about any aspect of it, please let me know promptly; otherwise I would appreciate your confirming our understanding by signing and returning a copy of this letter to me.

We very much appreciate your selecting our firm to assist you, and we look forward to working with you on this matter.

Sincerely,

Agreed to:

Ambassador Alphonse Berns

By: 25-2-2013

