

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 King & Spalding LLP	2. Registration No. 6307
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3. Name of Foreign Principal

Embassy of Japan

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.

King & Spalding LLP will be engaged to advise the Embassy of Japan in connection with political and policy issues impacting the Embassy of Japan's interests.

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

King & Spalding LLP will be engaged to advise the Embassy of Japan in connection with political and policy issues impacting the Embassy of Japan's interests.

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.

King & Spalding LLP's activities may include communications on behalf of the Embassy of Japan with officials in U.S. Executive Branch departments and agencies, with members and staff of the U.S. Congress, and with other individuals and organizations involved in governmental or public policy matters.

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
February 29, 2016	Thomas J. Spulak, Partner	/s/ Thomas J. Spulak 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.

KING & SPALDING LLP

Attachment to Exhibit B to Registration Statement

4. The agreement between the registrant and the above-named foreign principal is a formal written contract.

KING & SPALDING

September 3, 2015

Minister Tamaki Tsukada
Minister and Head of Chancery for the Embassy of Japan
Embassy of Japan
2320 Massachusetts Avenue, NW
Washington, DC 20008-2869

Re: Agreement for Legal Services

Dear Minister Tsukada:

We are glad you have asked King & Spalding LLP (the "firm," "we," or "us") to serve as your counsel. The terms of this agreement will apply to all engagements of the firm confirmed by e-mail or other writing in addition to this engagement. Should you have questions about these provisions or would like to discuss possible modifications, please call me. If you are in agreement, please return a countersigned copy of this letter to me.

1. *Client; Scope of Representation.* The firm's client in this matter will be the Embassy of Japan ("you"). We will be engaged to advise you in connection with political and policy issues impacting the Embassy of Japan's interests. We will provide our services from time to time, orally or in writing, as you may request. You may limit or expand the scope of our representation, but we must agree to any substantial expansion.

2. *Term of Engagement.* You or we may terminate the engagement as to this or any other matters for any reason by written notice at any time, subject on our part to applicable rules of professional conduct. If the termination is by us, we will take such steps as are reasonably practicable to protect your interests in the matter and, if you wish suggest possible successor counsel. If permission to withdraw is required by a court or other tribunal, we will promptly apply for that permission and you agree to engage successor counsel to represent you and not oppose the firm's application.

Unless previously terminated, our representation of you in a matter will terminate when the firm sends you its final statement for services in the matter. Following termination, otherwise nonpublic information you supplied to us that we have retained by the firm will be kept confidential in accordance with applicable rules of professional conduct. At your request, your papers and property will be returned to you when our accounts have been settled. The firm will retain its own files, including lawyer work product, pertaining to the matter. All documents retained by the firm will be transferred

Minister Tamaki Tsukada
September 3, 2015
Page 2

to the personnel responsible for administering our records retention program. You agree that we may destroy or otherwise dispose of any documents or other materials we have retained a reasonable time after termination of a matter in order to reduce storage expenses and for other reasons.

You are engaging the firm to provide legal services in connection with specific matters. After completion of a matter, changes may occur in applicable laws or regulations that could have an impact upon your rights and liabilities. You agree that, unless you actually engage us after completion of a matter to provide additional advice on issues arising from the matter, we have no continuing obligation to advise you with respect to future developments.

3. *Fees and Expenses.* The firm's fees will be billed at the rate of \$10,000 per month for a period of six months beginning October 1, 2015 and ending on March 31, 2016. No extraordinary expenses will be billed to you without your prior approval.

Invoices will normally be rendered monthly for work performed and expenses posted the previous month. Payment is due promptly on receipt of the invoice. If any undisputed statement or portion remains unpaid for more than ninety days, you agree that we may cease performing services or withdraw from the engagement unless arrangements satisfactory to the firm are made for payment of outstanding invoices and future fees and expenses.

4. *Client Responsibilities.* You agree you will cooperate with us fully and provide us promptly with all relevant information that is known and available to you. You also agree to cooperate with us in meeting with any regulatory or compliance obligations relating to an engagement. You also agree to pay the firm's statements for services and expenses in accordance with paragraph 3.

In accordance with ABA guidance, the firm advises that communications between a client or its representatives and the client's lawyers that may be lawfully accessed by third parties, such as hotel, home, or other public servers to which others may have rights of access, can jeopardize confidentiality, attorney/client privilege, and work product protection. The firm encourages you to assure that secure methods are used for all communications of confidential information.

5. *Conflicts.* You are aware that our firm has a diverse practice and represents many other companies and individuals, including others in your industry and some that may be your competitors. During the time we are representing you, some of our present or future clients may have disputes or transactions with you. We will not accept an engagement for another client that is substantially related to its engagements for you without your prior consent. If we accept an unrelated conflicting engagement, whether involving advice, a financing or corporate transaction, litigation, arbitration, or other matter, we will do so only if we have concluded that we can represent your and

Minister Tamaki Tsukada
September 3, 2015
Page 3

the other client's interests without a diminution of our independent judgment or vigorous representation on behalf of either client, and will take appropriate steps to protect all confidential information provided by and to each client, both in order to avoid the risks of diminished loyalty or compromised confidences. You agree that, on these terms, the firm may continue or undertake in the future to represent existing or new clients in any matter not substantially related to the firm's work for you even if the interests of the other clients in those other matters are directly adverse to yours. We seek similar agreements our other clients to preserve our ability to represent you. We recommend you seek the advice of counsel independent of our firm about giving this consent because we cannot advise you on that question.

You agree that the firm's representation of you in this matter above does not give rise to an attorney/client relationship between the firm and any ministries, agencies, departments, divisions, bureaus or other instrumentalities of the Government of Japan, or the Government itself, or any of their officials or employees except as named specifically in section 1 and that representing you does not create a conflict of interest with any such non-represented entities or individuals in the event the firm represents other clients adversely to them. You also agree that providing confidential information to the firm about any such non-represented entities or individuals will not by itself create an attorney/client relationship with any of them.

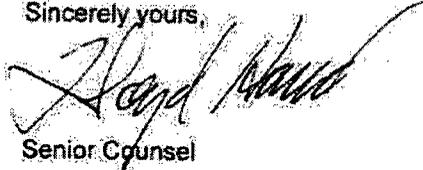
6. *Firm Privilege:* When issues arise concerning our professional duties and rights, including ones involving professional liability and professional conduct, we may seek confidential advice from internal firm lawyers with responsibility or expertise in the areas in question and, in some instances, from outside counsel. Some courts have concluded that, in those circumstances, a conflict of interest arises between a law firm and its client or have declined for other reasons to recognize the law firm's communications concerning that advice as privileged or protected from disclosure to the client or former client. The firm believes that, for reasons recognized by courts and commentators, it is in the firm's and also its clients' interests for the firm to be able to receive expert and confidential legal advice about its professional duties and rights in these circumstances without the need to first terminate its engagements with the client, which may turn out to have been unnecessary. You consent to our seeking and receiving that kind of confidential advice and agree you will not assert a right to learn the content of that confidential advice concerning an actual or potential professional liability, professional conduct, or other claim that might be considered a conflict of interest or a breach of a duty.

This letter sets out all of the terms of our engagement agreement with you. If you engage us for other matters, the terms of sections two through six, except the rates or other arrangement for fees and expenses under section 3 will apply also to all engagements of the firm confirmed by e-mail or other writing.

Minister Tamaki Tsukada
September 3, 2015
Page 4

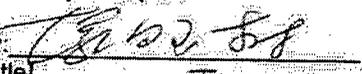
We thank you for this opportunity to work with you. I am available to discuss any questions or comments now and throughout the course of our representation.

Sincerely yours,



Senior Counsel

AGREED TO AND ACCEPTED:
Embassy of Japan

By: 
[Title]

Tamaki Tsukada, Minister and Head of Chancery for the Embassy of Japan

Date: September 18, 2015