

EXHIBIT A
TO REGISTRATION STATEMENT

Under the Foreign Agents Registration Act of 1938, as amended

RECEIVED
DEPARTMENT OF JUSTICE
REGISTRATION UNIT
INTERNAL SECURITY
SECTION
NOV 23 4 02 AM '74
CRIMINAL DIVISION

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

1. Name and address of registrant Milbank, Tweed, Hadley & McCloy 1 Chase Manhattan Plaza New York, New York 10005	2. Registration No. 1839
3. Name of foreign principal Export Development Corporation (Canada)	4. Principal address of foreign principal 110 O'Connor Street Ottawa, Canada

5. Indicate whether your foreign principal is one of the following type:

- Foreign government
- Foreign political party
- Foreign or domestic organization: If either, check one of the following:
 - Partnership Committee
 - Corporation Voluntary group
 - Association Other (specify) _____
- Individual - State his nationality _____

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

a) Branch or agency represented by the registrant.

Export Development Corporation

b) Name and title of official with whom registrant deals.

Registrant does not deal with an official of the Foreign Principal,
but with its counsel, Messrs. Gowling & Henderson, 160 Elgin Street,
Ottawa, Canada.

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

a) Principal address

b) Name and title of official with whom the registrant deals.

Not applicable

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

Not applicable

b) Is this foreign principal

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 whole 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 may be used.)

Not applicable

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.

Not applicable

Date of Exhibit A February 6 , 1974	Name and Title Harry E. White, Jr., a Partner	Signature 
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RECEIVED
DEPARTMENT OF JUSTICE
REGISTRATION UNIT
INTERNAL SECURITY
SECTION
CRIMINAL DIVISION
DEC 20 4 02 AM '74

UNITED STATES DEPARTMENT OF JUSTICE
Washington, D.C. 20530

EXHIBIT B

TO REGISTRATION STATEMENT
Under 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. This form shall be filed in duplicate for each foreign principal named in the registration statement and must be signed by or on behalf of the registrant.

Name of Registrant Milbank, Tweed, Hadley & McCloy	Name of Foreign Principal Export Development Corporation (Canada)
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Check Appropriate Boxes:

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

Registrant has been retained to perform the legal services referred to in Item 4 for an undetermined period of time. Registrant's fee will be generally calculated on the number of hours devoted to performing the legal services referred to in Item 4, and Registrant will be reimbursed for expenses incurred. The Foreign Principal, by a limited power of attorney, has authorized Registrant to appear in its behalf before the United States Internal Revenue Service. (Copies of the power of attorney are annexed hereto as Annex I).

- Describe fully the nature and method of performance of the above indicated agreement or understanding.


Registrant is rendering legal advice to the Foreign Principal as to the applicability of tax laws of the United States and is seeking, in behalf of the Foreign Principal, a ruling of an administrative agency of the United States.

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

Performance of legal services referred to in Item 4.

6. Will the activities on behalf of the above foreign principal include political activities as defined in Section 1(o) of the Act?^{1/} 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	Name and Title	Signature
February 6 , 1974	Harry E. White, Jr., a Partner	

^{1/} Political activity as defined in Section 1(o) of the Act means the dissemination of political propaganda and any other activity which the person engaging therein believes will, or which he intends to, prevail upon, indoctrinate, convert, induce, persuade, or in any other 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.

Power of Attorney
(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

Export Development Corporation
110 O'Connor Street
Ottawa, Canada

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

Stuart E. Keebler, Harry E. White of 1 Chase Manhattan Plaza, New York, N.Y. 10005 and James F. Nolan, 821 Fifteenth Street, N.W., Washington, D. C. 20005. The telephone number for the New York office is (212) 422-2660 and the Washington office is (202) 737-6030.

Originals of all correspondence (including the ruling requested hereby) should be addressed to Stuart E. Keebler, Esq., 1 Chase Manhattan Plaza, New York, N.Y. 10005. James F. Nolan, Esq. is authorized to take hand delivery of all correspondence.

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to (specify Internal Revenue tax matters and years or periods):

A request for ruling that the Export Development Corporation is a foreign government within the meaning of Section 892 of the Internal Revenue Code of 1954.

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

- ~~To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest.~~
- ~~To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.~~
- ~~To execute consents extending the statutory period for assessment or collection of taxes.~~
- ~~To execute closing agreements under Section 7121 of the Internal Revenue Code.~~
- To delegate authority or to substitute another representative.
- ~~Other acts (specify)~~

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

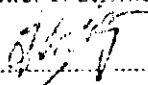
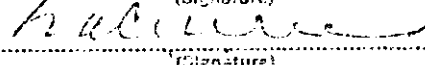
James F. Nolan, 821 Fifteenth Street, N.W., Washington, D. C. 20005
end

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

None
(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

	Vice President	October 3, 1973
(Signature)	(Title, if applicable)	(Date)
	Secretary	October 3, 1973
(Signature)	(Title, if applicable)	(Date)

Power of Attorney

(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

Export Development Corporation
110 O'Connor Street
Ottawa, Canada

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

Stuart E. Keebler, Harry E. White of 1 Chase Manhattan Plaza, New York, N.Y. 10005 and James F. Nolan, 821 Fifteenth Street, N.W., Washington, D. C. 20005. The telephone number for the New York office is (212) 422-2660 and the Washington office is (202) 737-6030.

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(Strike through any of the following which are not granted.)

- ~~To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest~~
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- ~~To execute closing agreements under section 7121 of the Internal Revenue Code~~
- To delegate authority or to substitute another representative.
- ~~Other acts (specify)~~

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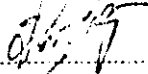
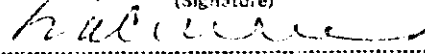
James F. Nolan, 821 Fifteenth Street, N.W., Washington, D. C. 20005
and

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

None
(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

	Vice President	October 3, 1973
(Signature)	(Title, if applicable)	(Date)
	Secretary	October 3, 1973
(Signature)	(Title, if applicable)	(Date)

If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, and that:

- I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

Designation (Attorney, C.P.A., or Agent)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
<i>Attorney</i>	<i>New York</i>	<i>[Signature]</i>	<i>Oct 12, 73</i>
<i>Attorney</i>	<i>New York</i>	<i>[Signature]</i>	<i>12 Oct 73</i>

If the power of attorney is granted to a person other than an attorney, certified public accountant, or enrolled agent, it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

..... (Signature of Witness) (Date)

..... (Signature of Witness) (Date)

appeared this day before a notary public and acknowledged this power of attorney as his/her/their voluntary act and deed.

..... (Signature of Notary) (Date) NOTARIAL SEAL (If required)