I - REGISTRANT

1. (a) Name of Registrant
   Berliner Corcoran & Rowe, LLP

   (b) Registration Number
       5299

   (c) Primary Business Address
       1101 17th Street, NW, Suite 1100, Washington, DC 20036

2. Has there been a change in the information previously furnished in connection with the following?
   (a) If an individual:
       (1) Residence address(es)    Yes ☐    No ☑
       (2) Citizenship             Yes ☐    No ☑
       (3) Occupation              Yes ☐    No ☑
   (b) If an organization:
       (1) Name                   Yes ☐    No ☑
       (2) Ownership or control   Yes ☐    No ☑
       (3) Branch offices         Yes ☐    No ☑
   (c) Explain fully all changes, if any, indicated in Items (a) and (b) above.

IF THE REGISTRANT IS AN INDIVIDUAL, OMIT RESPONSES TO ITEMS 3, 4, 5, AND 6.

3. If the registrant previously filed an Exhibit C, state whether any changes therein have occurred during this 6 month reporting period.
   Yes ☐    No ☑
   If yes, has the registrant filed an updated Exhibit C? Yes ☐    No ☑
   If no, please file the updated Exhibit C.

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1 The Exhibit C, for which no printed form is provided, consists of a true copy of the charter, articles of incorporation, association, and by laws of a registrant that is an organization. (A waiver of the requirement to file an Exhibit C may be obtained for good cause upon written application to the Assistant Attorney General, National Security Division, U.S. Department of Justice, Washington, DC 20530.)
4. (a) Have any persons become partners, officers, directors or similar officials during this 6 month reporting period?
   Yes ☐ No ☑
   If yes, furnish the following information:
   Name | Residence Address | Citizenship | Position | Date Assumed

   (b) Have any persons ceased acting as partners, officers, directors or similar officials of the registrant during this 6 month reporting period?
   Yes ☐ No ☑
   If yes, furnish the following information:
   Name | Position | Date Ceased

5. (a) Has any person named in Item 4(a) rendered services directly in furtherance of the interests of any foreign principal?
   Yes ☐ No ☑
   If yes, identify each such person and describe the service rendered.
   Name | Foreign Principal(s) Represented | Services

   (b) During this 6-month reporting period, did any employee or individual working in any capacity, other than in a clerical or secretarial capacity or in a related or similar capacity, begin rendering services to the registrant directly in furtherance of the interests of any foreign principal(s)?
   Yes ☐ No ☑
   Name | Foreign Principal | Residence Address | Citizenship | Position | Date Assumed

   (c) Have any employees or individuals, who have filed a short form registration statement, terminated their employment or connection with the registrant during this 6 month reporting period?
   Yes ☐ No ☑
   If yes, furnish the following information:
   Name | Position or Connection | Date Terminated

   (d) Have any employees or individuals, who have filed a short form registration statement, terminated their connection with any foreign principal during this 6 month reporting period?
   Yes ☐ No ☑
   If yes, furnish the following information:
   Name | Position or Connection | Foreign Principal | Date Terminated

6. Have short form registration statements been previously filed by all of the persons named in Items 5(a) and 5(b) of the supplemental statement or submitted with this filing?
   Yes ☐ No ☑
   If no, list names of persons who have not previously filed the required statement or are not submitting a short form with this filing.
II - FOREIGN PRINCIPAL

7. Has the registrant's connection with any foreign principal(s) ended during this 6 month reporting period?
   Yes ☐ No ☑
   If yes, furnish the following information:
   Foreign Principal Date of Termination

8. Has the registrant registered for any new foreign principal(s) during this 6 month reporting period?
   Yes ☐ No ☑
   If yes, furnish the following information:
   Foreign Principal Date Registered

9. In addition to those named in Items 7 and 8, if any, list the foreign principal(s) whom the registrant continued to represent during this 6 month reporting period.
   Invest Barbados

10. During this 6 month reporting period, has the registrant filed an amendment for changes to Exhibits A and B previously filed for any foreign principal(s)?
    Yes ☐ No ☑
    If no, and there is a change to any Exhibit A and/or B, please file an amendment if it is required.
    If yes, furnish the following information:
    Foreign Principal Date Amended

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2 The term "foreign principal" includes, in addition to those defined in Section 1(b) of the Act, an individual organization any of whose activities are directly or indirectly supervised, directed, controlled, financed, or subsidized in whole or in major part by a foreign government, foreign political party, foreign organization or foreign individual. (See Rule 100(a)(9)). A registrant who represents more than one foreign principal is required to list in the statements he files under the Act only those principals for whom he is not entitled to claim exemption under Section 3 of the Act. (See Rule 208.)

3 The Exhibit A, which is filed on Form NSD-3, sets forth the information required to be disclosed concerning each foreign principal.

4 The Exhibit B, which is filed on Form NSD-4, sets forth the information concerning the agreement or understanding between the registrant and the foreign principal.
III - ACTIVITIES

11. During this 6 month reporting period, has the registrant engaged in any activities for or rendered any services to any foreign principal named in Items 7, 8, or 9 of this statement?   Yes ☑  No ☐

If yes, identify each foreign principal and describe in full detail all activities and services:

Foreign Principal   Activities/Services

See Appendix for Response

12. During this 6 month reporting period, has the registrant, on behalf of any foreign principal, engaged in political activity as defined below?   Yes ☐  No ☑

If yes, identify each foreign principal and describe in full detail all such political activity, indicating, among other things, the relations, interests and policies sought to be influenced and the means employed to achieve this purpose. If the registrant arranged, sponsored or delivered speeches, lectures, social media, internet postings, or media broadcasts, give details as to dates, places of delivery, names of speakers and subject matter. The response must include, but not be limited to, activities involving lobbying, promotion, perception management, public relations, economic development, and preparation and dissemination of informational materials.

Set forth below a general description of the registrant's political activities.

Set forth below in the required detail the registrant's political activities.

Foreign Principal   Date   Contact   Method   Purpose

13. In addition to the above described activities, if any, has the registrant engaged in activity or rendered any services on its own behalf which benefits the registrant's foreign principal(s)?   Yes ☐  No ☑

If yes, describe fully.

Foreign Principal   Activities/Services

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5 "Political activity," as defined in Section 102 of the Act, means any activity that 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 political or public interests, policies, or relations of a government of a foreign country or a foreign political party.
14. (a) RECEIPTS-MONIES
During this 6 month reporting period, has the registrant received from any foreign principal named in Items 7, 8, or 9 of this statement, or from any other source, for or in the interests of any such foreign principal, any contributions, income or money either as compensation or otherwise? Yes ☐ No ☐

If no, please explain why no monies were received.

If yes, set forth below in the required detail and separately for each foreign principal an account of such monies.⁶

<table>
<thead>
<tr>
<th>Foreign Principal</th>
<th>Date Received</th>
<th>From Whom</th>
<th>Purpose</th>
<th>Amount</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invest Barbados</td>
<td>03/30/2023-03/30/2023</td>
<td>Invest Barbados</td>
<td>Payment for legal services rendered in March.</td>
<td>$ 593.00</td>
<td>$ 593.00</td>
</tr>
<tr>
<td>Invest Barbados</td>
<td>------------------</td>
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<td>---------------------------------------------</td>
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</tr>
</tbody>
</table>

$ 593.00
Total

(b) RECEIPTS - FUNDRAISING CAMPAIGN
During this 6 month reporting period, has the registrant received, as part of a fundraising campaign⁷, any money on behalf of any foreign principal named in Items 7, 8, or 9 of this statement? Yes ☐ No ☒

If yes, has the registrant previously filed an Exhibit D⁸ to its registration? Yes ☐ No ☐

If yes, indicate the date the Exhibit D was filed. Date ________________

If no, please file the required Exhibit D.

(c) RECEIPTS-THINGS OF VALUE
During this 6 month reporting period, has the registrant received any thing of value⁹ other than money from any foreign principal named in Items 7, 8, or 9 of this statement, or from any other source, for or in the interests of any such foreign principal? Yes ☐ No ☒

If yes, furnish the following information:

<table>
<thead>
<tr>
<th>Foreign Principal</th>
<th>Date Received</th>
<th>From Whom</th>
<th>Purpose</th>
<th>Thing of Value</th>
</tr>
</thead>
</table>

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⁶ A registrant is required to file an Exhibit D if he/she collects or receives contributions, loans, moneys, or other things of value for a foreign principal, as part of a fundraising campaign. (See Rule 201(e)).

⁷ An Exhibit D, for which no printed form is provided, sets forth an account of money collected or received as a result of a fundraising campaign and transmitted for a foreign principal.

⁸ Things of value include but are not limited to gifts, interest free loans, expense free travel, favored stock purchases, exclusive rights, favored treatment over competitors, "kickbacks," and the like.
15. (a) **DISBURSEMENTS-MONIES**
During this 6 month reporting period, has the registrant disbursed or expended monies in connection with activity on behalf of any foreign principal named in Items 7, 8, or 9 of this statement or transmitted monies to any such foreign principal? Yes ☐ No ☒

If no, explain why no disbursements were made.
Invest Barbados: The only money we will be disbursing will be for the FARA fee.

If yes, set forth below in the required detail and separately for each foreign principal an account of such monies, including monies transmitted, if any, to each foreign principal.

<table>
<thead>
<tr>
<th>Foreign Principal</th>
<th>Date</th>
<th>Recipient</th>
<th>Purpose</th>
<th>Amount</th>
<th>Subtotal</th>
</tr>
</thead>
</table>

Total

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Received by NSD/FARA Registration Unit  09/29/2023   1:26:17 PM
(b) **DISBURSEMENTS-THINGS OF VALUE**

During this 6 month reporting period, has the registrant disposed of anything of value other than money in furtherance of or in connection with activities on behalf of any foreign principal named in Items 7, 8, or 9 of this statement?

Yes ☐  No ☒

If yes, furnish the following information:

<table>
<thead>
<tr>
<th>Foreign Principal</th>
<th>Date</th>
<th>Recipient</th>
<th>Purpose</th>
<th>Thing of Value</th>
</tr>
</thead>
</table>

(c) **DISBURSEMENTS-POLITICAL CONTRIBUTIONS**

During this 6 month reporting period, has the registrant (or any short form registrant) from its own funds and on its own behalf either directly or through any other person, made any contributions of money or other things of value in connection with an election to any political office, or in connection with any primary election, convention, or caucus held to select candidates for political office?

Yes ☐  No ☒

If yes, furnish the following information:

<table>
<thead>
<tr>
<th>Date</th>
<th>Donor</th>
<th>Political Organization/Candidate</th>
<th>Method</th>
<th>Amount/Thing of Value</th>
</tr>
</thead>
</table>

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10, 11 Things of value include but are not limited to gifts, interest free loans, expense free travel, favored stock purchases, exclusive rights, favored treatment over competitors, "kickbacks," and the like.
**V - INFORMATIONAL MATERIALS**

16. (a) During this 6 month reporting period, has the registrant prepared, disseminated or caused to be disseminated any informational materials? Yes ☐ No ☒

(b) If yes, identify each such foreign principal for which informational materials were disseminated and respond to the remaining items in this section.

<table>
<thead>
<tr>
<th>Foreign Principal</th>
<th>Period of Time</th>
<th>Amount</th>
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17. During this 6 month reporting period, has a budget been established or specified sum of money allocated to finance the registrant's activities in preparing or disseminating informational materials? Yes ☐ No ☐

If yes, identify each such foreign principal, and specify the period of time and the amount.

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<tr>
<th>Foreign Principal</th>
<th>Period of Time</th>
<th>Amount</th>
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18. During this 6 month reporting period, has the registrant's activities in preparing, disseminating or causing the dissemination of informational materials included the use of any of the following:

- ☐ Magazine or newspaper
- ☐ Advertising campaigns
- ☐ Press releases
- ☐ Pamphlets or other publications
- ☐ Lectures or speeches
- ☐ Radio or TV broadcasts
- ☐ Motion picture films
- ☐ Letters or telegrams
- ☐ Email
- ☐ Website URL(s):
- ☐ Social media websites URL(s):
- ☐ Other (specify)

19. During this 6 month reporting period, has the registrant prepared, disseminated, or caused to be disseminated informational materials among any of the following groups:

- ☐ Public officials
- ☐ Newspapers
- ☐ Libraries
- ☐ Legislators
- ☐ Editors
- ☐ Educational institutions
- ☐ Government agencies
- ☐ Civic groups or associations
- ☐ Nationality groups
- ☐ Other (specify)

20. Indicate the language used in the informational materials:

- ☐ English
- ☐ Other (specify)

21. Has the registrant filed with the FARA Unit, U.S. Department of Justice a copy of each item of such informational materials prepared, disseminated or caused to be disseminated during this 6 month reporting period? Yes ☐ No ☐

If no, please file the required informational materials.

22. Has the registrant labeled each item of such informational materials with the statement required by Section 4(b) of the Act? Yes ☐ No ☐

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12 The term informational materials includes any oral, visual, graphic, written, or pictorial information or matter of any kind, including that published by means of advertising, books, periodicals, newspapers, lectures, broadcasts, motion pictures, or any means or instrumentality of interstate or foreign commerce or otherwise. Informational materials disseminated by an agent of a foreign principal as part of an activity in itself exempt from registration, or an activity which by itself would not require registration, need not be filed pursuant to Section 4(b) of the Act.
VI - EXECUTION

In accordance with 28 U.S.C. § 1746, and subject to the penalties of 18 U.S.C. § 1001 and 22 U.S.C. § 618, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this statement filed pursuant to the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 et seq., 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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Printed Name</th>
<th>Signature¹³</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/29/2023</td>
<td>Bruce Zagaris</td>
<td>/s/Bruce Zagaris</td>
</tr>
</tbody>
</table>

¹³ This statement shall be signed by the individual agent, if the registrant is an individual, or by a majority of those partners, officers, directors or persons performing similar functions, if the registrant is an organization, except that the organization can, by power of attorney, authorize one or more individuals to execute this statement on its behalf.
EXECUTION

In accordance with 28 U.S.C. § 1746, and subject to the penalties of 18 U.S.C. § 1001 and 22 U.S.C. § 618, the undersigned swears or affirms under penalty of perjury that he/she has read the information set forth in this statement filed pursuant to the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 et seq., 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
Sept 29, 2023

Printed Name
BRUCE ZAGARIS

Signature
[Signature]
Appendix  
Response to Item 11

Item 11: During this 6 month reporting period, has the registrant engaged in any activities for or rendered any services to any foreign principal named in Items 7, 8, or 9 of this statement? If yes, identify each foreign principal and describe in full detail all activities and services:

<table>
<thead>
<tr>
<th>Foreign Principal(s)</th>
<th>Activities/Services</th>
</tr>
</thead>
</table>
| Invest Barbados      | Mr. Zagaris participated in monthly meetings of the Caribbean Policy Consortium, for which he is a fellow.  
On March 13, 2023, Mr. Zagaris was a panelist at the Florida International Bar Association on “Getting Off the Grey List” held in Miami, Florida.  
On May 4, 2023, Mr. Zagaris spoke on “International Tax Compliance and Related Criminal Developments” at the STEPLA International Tax and Estate Forum.  
On June 21 and 22, 2023, Mr. Zagaris was a panelist on Crime and Security in the Caribbean on Capitol Hill during Caribbean Week.  
On August 3, 2023, Mr. Zagaris spoke virtually on Data Privacy and International Investigations during the Committee on International Criminal Law, Criminal Justice Section, American Bar Association during its annual meeting in Denver.  
In August, Mr. Zagaris wrote an article on Caribbean Bilateral Investment Treaties in the Aftermath of the Global Minimum Tax, which is scheduled for publication in the Sept. 11 issue of Tax Notes International.  
During this period Mr. Zagaris contributed ideas on international tax and investment policy in a white paper “Setting the Agenda for enhanced CARICOM-US Trade and Investment Relations”, which was prepared by Andrea Ewart and the Ramphal Center at the University of the West Indies, Cave Hill, Barbados. |