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### LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name <b>WILMER, CUTLER &amp; PICKERING</b>			
2. Address <input type="checkbox"/> Check if different than previously reported <b>2445 M Street, N.W.</b>			
3. Principal Place of Business (if different from line 2) City: <b>Washington</b> State/Zip (or Country) <b>D.C., 20037</b>			
4. Contact Name <b>F. David Lake, Jr.</b>	Telephone <b>(202) 663-6000</b>	E-mail (optional)	5. Senate ID # <b>41534-202</b>
7. Client Name <input type="checkbox"/> Self <b>IATA U.S. Frequent Flyer Tax Interest Group</b>	6. House ID # <b>31343032</b>		

**TYPE OF REPORT** 8. Year 2000 Midyear (January 1-June 30)  OR Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report  ⇌ Termination Date \_\_\_\_\_

11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13	
<p><b>12. Lobbying Firms</b></p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇌ _____ <small>Income (nearest \$20,000)</small></p> <p>Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p><b>13. Organizations</b></p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇌ _____ <small>Expenses (nearest \$20,000)</small></p> <p><b>14. REPORTING METHOD.</b> Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input checked="" type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature *Kenneth W. Gideon* Date August 8, 2000

Printed Name and Title Kenneth W. Gideon, Partner

Registrant Name WILMER, CUTLER & PICKERING Client Name IATA U.S. Frequent Flyer Tax Interest Group

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code Tax (one per page)

16. Specific lobbying issues

Tax treatment of international air carriers under section 1031 of the Taxpayer Relief Act of 1997 (Section 4261(e)(3) of the Internal Revenue Code).

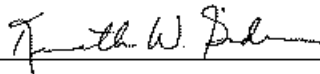
17. House(s) of Congress and Federal agencies contacted  Check if None

Department of Treasury

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
		<input type="checkbox"/>
F. David Lake, Jr.		<input type="checkbox"/>
Kenneth W. Gideon		<input type="checkbox"/>
J. Barclay Collins		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above  Check if None

Signature  Date August 8, 2000  
Printed Name and Title Kenneth W. Gideon, Partner

Registrant Name WILMER, CUTLER & PICKERING, Client Name IATA U.S. Frequent Flyer Tax Interest Group

**Information Update Page - Complete ONLY where registration information has changed.**

20. Client new address

21. Client new principal place of business (if different from line 20)

City \_\_\_\_\_ State/Zip (or Country) \_\_\_\_\_

22. New general description of client's business or activities

**LOBBYIST UPDATE**

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

**ISSUE UPDATE**

24. General lobbying issues previously reported that no longer pertain

**AFFILIATED ORGANIZATIONS**

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is no longer affiliated with the registrant or client

**FOREIGN ENTITIES**

27. Add the following foreign entities

Name	Address	Principal Place of Business (city and state or country)	Amount of contribution For lobbying activities	Ownership percentage in client

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization

Signature  Date August 8, 2000

Printed Name and Title Kenneth W. Gideon, Partner