

Clerk of the House of Representatives  
Legislative Resource Center  
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Washington, DC 20515

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Washington, DC 20510

SECRETARY OF THE SENATE

02 AUG 14 PM 4:54

**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-</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 2002 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 Lobbyin  
**INCOME OR EXPENSES - Complete Either Line 12 OR Line 13**

12. Lobbying Firms	13. Organizations
<b>INCOME</b> relating to lobbying activities for this reporting period was:	<b>EXPENSES</b> relating to lobbying activities for this reporting period were:
Less than \$10,000 <input checked="" type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> <input checked="" type="checkbox"/> \$ _____ Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> <input checked="" type="checkbox"/> \$ _____ Expenses (nearest \$20,000)
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).	<b>14. REPORTING METHOD.</b> Check box to indicate reporting method. See instructions for description of
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6033(b) Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature F David Lake, JrDate August, 2, 2002Printed Name and Title F David Lake, Jr Partner



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

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas 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 (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)
F. David Lake, Jr.	
William J. Wilkins	
J. Barclay Collins	

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

Signature F. David Lake, Jr. Date August 2, 2002

Printed Name and Title F. David Lake, Jr., 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 Bu (city and state or cou

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	Own percen cli
Swiss	41 Pinelawn Road Melville, New York 11747-8910	Zurich Switzerland		
SN Brussels	1155 Nothern Blvd Manhasset, NY 11030	Zaventem Belgium		

28. Name of each previously reported foreign entity that **no longer** owns, **or** controls, **or** is affiliated with the regis  
or affiliated organization **Swissair, Sabena.**

Signature F. David Lake, Jr. Date August 2, 2002

Printed Name and Title F. David Lake, Jr., Partner

