

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

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Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY I

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LOBBYING REPORT

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

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

TYPE OF REPORT 8. Year 2001 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

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

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

Signature F. David Lake, Jr. Date August 8, 2001

Printed 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 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 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.	
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 8, 2001

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

