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**LOBBYING REGISTRATION**

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration  I. Effective Date of Registration 4/15/1998

2. House Identification Number 30553022 Senate Identification Number 12915-226

**REGISTRANT**

3. Registrant Name **Dykema Gossett, PLLC**

Address **1300 I Street NW Suite 300W**

City **Washington** State **DC** Zip **20005** **USA**

4. Principal place of business (if different from line 3)  
City \_\_\_\_\_ State/Zip (or Country) \_\_\_\_\_

5. Telephone number and contact name Contact E-Mail (optional)  
**202/906-8600 Stephen Zimmerman szimmerman@dykema.com**

6. General description of registrant's business or activities  
**Law Firm, Government Policy & Practice**

**CLIENT** *A lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should labeled "Self" and proceed to line 10.*  Self

7. Client Name **The Manufacturers Life Insurance Company (USA)**

Address **73 Tremont Street, Suite 1300**

City **Boston** State **MA** Zip **02108-3519**

8. Principal place of business (if different from line 7)  
City \_\_\_\_\_ State/Zip (or Country) \_\_\_\_\_

9. General description of client's business or activities  
**Insurance Company**

**LOBBYISTS**

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for this client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
David Arthur	
Larry Ayres	
Lee Janger	
Larry Werner	



Registrant Name: Dykema Gossett, PLLC

Client Name: The Manufacturers Life Insurance Company (USA)

Item	Description	Data
10a	Lobbyist Name	Stephen Zimmerman
10b	Covered Official Position	





Registrant Name: **Dykema Gossett, PLLC**

Client Name: **The Manufacturers Life Insurance Company (USA)**

**LOBBYING ISSUES**

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page 1.

**FOR, TAX**

12. Specific lobbying issues (current and anticipated)

**Taxation relating to life insurance companies and related products including Corporate Owned Life Insurance and Life Payout.**

**Earnings stripping for U.S. subsidiaries of foreign multinationals.**

**AFFILIATED ORGANIZATIONS**

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or major part plans, supervises, or controls the registrant's lobbying activities?

No. Go to line 14.  Yes. Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

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

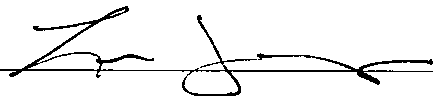
**FOREIGN ENTITIES**

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; or
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances, or subsidizes activities of the client or any organization identified on line 13; or
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

No. Sign and date the registration.  Yes. Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

Name	Address	Principal Place of Business (city and state or country)	Amount of contribution for lobbying activities
<b>Manufacturers Life Insurance Company</b>	<b>200 Bloor Street, East Toronto, ON M4W 1E5 Canada</b>	<b>Toronto ON Canada</b>	<b>\$0.00</b>

Signature  Date 1/3/2003  
 Printed Name and Title Lee Janger - Of Counsel

