

**Brown, Winick, Graves, Gross,
Baskerville and Schoenebaum, P.L.C.**
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Walter R. Brown (1921-2000)

August 11, 2000

CERTIFIED MAIL

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20510

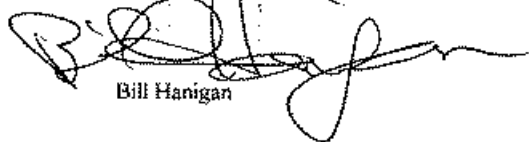
CERTIFIED MAIL

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

Gentlemen:

Enclosed please find this firm's lobbying reports for the period ended June 30, 2000 for its clients Iowa Farm Bureau Federation and MidAmerican Energy Company.

Sincerely,



Bill Hanigan

WEH: dlh

Enclosure

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

Secretary of the Senate
 Office of Public Records
 222 Hart Building
 Washington, DC 20510

U.S. DEPT. OF JUSTICE
 SECRETARY OF THE SENATE

00 AUG 15 PM 1:00

LOBBYING REPORT

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

1. Registrant Name Brown, Winick, Graves, Gross, Baskerville and Schoenebaum P.L.C.			
2. Address <input type="checkbox"/> Check if different than previously reported 601 Locust Street, Suite 1100, Des Moines, Iowa 50309			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name William E. Hanigan	Telephone 515-242-2400	E-mail (optional)	5. Senate ID # 44641-12
7. Client Name <input type="checkbox"/> Self Iowa Farm Bureau Federation			6. House ID # 3411600

TYPE OF REPORT s. 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>12. Lobbying Firms</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>13. Organizations</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>14. REPORTING METHOD. 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 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

William E. Hanigan

Printed Name and Title William E. Hanigan, Attorney at Law

LD-2 (REV. 6/98)

PAGE 1 of 2

Registrant Name Brown Winick, et al. Client Name Iowa Farm Bureau Federation

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

Amendment to IRC § 512(b)(13)

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

United States Senate
United States House of Representatives

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

Name	Covered Official Position (if applicable)	New
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<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 William E. Hanigan Date 8-11-2000
Printed Name and Title William E. Hanigan, Attorney at Law