

LOBBYING REPORT

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

1. Registrant Name:

SKADDEN ARPS SLATE MEAGHER & FLOM LLP

2. Address:
, WASHINGTON, DC 20005

3. Principal place of business (if different from line 2):
Country: NEW YORK State/Zip(or Country): NY 10036

4. Contact Name: BRIAN D. FLYNN
Telephone: 202-371-7144
E-mail (optional): bflynn@skadden.com

Senate ID #: 35560-874
House ID #: 31706062

7. Client Name: Self

AMERICAN COUNCIL OF LIFE INSURERS

TYPE OF REPORT

8. Year 2005 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

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more: => Income (nearest \$20,000): 280,000.00

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).

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more: => Expenses (nearest \$20,000): _____

14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

- Method A.** Reporting amounts using LDA definitions only
 Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
 Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: SKADDEN ARPS SLATE MEAGHER & FLOM LLP Client Name: AMERICAN COUNCIL OF LIFE INSURERS

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:

Regulatory and legislative proposals concerning the tax treatment of life insurance companies and products Application of Section 409A

17. House(s) of Congress and Federal agencies contacted:

Department of Treasury
Internal Revenue Service

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

Name: OLSON, PAMELA

Covered Official Position (if applicable): TREASURY ASSISTANT SECRETARY FOR TAX POLICY

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

Signature: ON FILE Date: Feb 13, 2006

Printed Name and Title: Pamela Olson - Partner -