

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

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

RECEIVED
SECRETARY OF THE SENATE
PLR 12-10-03

05 AUG 15 AM 10:37

LOBBYING REPORT

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

1. Registrant Name Manatt, Phelps & Phillips			
2. Address <input type="checkbox"/> Check if different than previously reported 700 12th Street, N.W., Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: same as above State/Zip (or Country)			
4. Contact Name Stephen M. Ryan	Telephone 202-585-6500	E-mail (optional)	5. Senate ID # 23645-2171
7. Client Name <input type="checkbox"/> Self Resolute Natural Resources Company			6. House ID # 30207145

TYPE OF REPORT 8. Year 2005 Midyear (January 1 - June 30) **OR** Year End (July 1 - Decem

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 Ac

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> \$ <u>40,000</u> Income (nearest \$20,000)</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>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"/> \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA defin</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 60 the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 16 Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

Stephen M. Ryan, Partner

Registrant Name Manatt, Phelps & Phillips, L.L.P. Client Name Resolute Natural Resources Company

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code information as requested. Attach additional page(s) as needed.

15. General issue area code ENG (one per page)

16. Specific lobbying issues

2005 technical corrections to 2004 Tax Act, to correct Section 45D of the IRC

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

U.S. House of Representatives
U.S. Department of the Treasury

U.S. Senate

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

Name	Covered Official Position (if applicable)
Stephen M. Ryan	
James R. Jones	
John Dutton	
James E. Datri	Executive Director, Democratic Caucus U.S. House of Representatives

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

Signature _____ Date 8/10/03

Printed Name and Title Stephen M. Ryan, Partner

Form LD-2 (Rev. 8/99) Page _____

Registrant Name Manatt, Phelps & Phillips, L.L.P. Client Name Resolute Natural Resources Company

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

2005 technical corrections to 2004 Tax Act, to correct Section 45D of the IRC

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


U.S. House of Representatives
U.S. Department of the Treasury

U.S. Senate

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

Name	Covered Official Position (if applicable)
Stephen M. Ryan	
James R. Jones	
John Dutton	
James E. Datri	Executive Director, Democratic Caucus U.S. House of Representatives

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

Signature  Date 01/10/05

Printed Name and Title Stephen M. Ryan, Partner

Form LD-2 (Rev. 8/99)

PAGE