

Signature _____ Date 4/14/2005

Printed Name and Title Lee Janger - Of Counsel Pa

Registrant Name: Dykema Gossett, PLLC

Client Name: The Manufacturers Life Insurance Company (USA)

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

H.R.3320, To amend the Internal Revenue Code of 1986 to encourage guaranteed lifetime income payments annuities and similar payments of life insurance proceeds at dates later than death by taxing the income por payments at capital gains rates., Lobbied in support of.

H.R.5095, American Competitiveness and Corporate Accountability Act of 2002, lobbied against section 201 earnings stripping.

1. IRS Code, Section 529 - College Savings Funds. Lobbied to expend investment options.

2. Lobbied on proposed legislative changes with regard to the taxation of corporate owned life insurance pol

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

☐ Check if None

**Department of Treasury
House of Representatives
Senate**

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

Name	Covered Official Position (if applicable)
Arthur, David	
Janger, Lee	
Zimmerman, Stephen	

19. Interest of each foreign entity in the specific issues listed on line 16 above

☐ Check if None

Manufacturers Life Insurance Company : Owner of U.S. subsidiary impacted by any earnings stripping leg regulation.

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