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LOBBYING REPORT

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

1. Registrant Name Dykema Gossett, PLLC			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1300 I Street NW Suite 300W City Washington State/Zip (or Country) DC 20005 USA			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Stephen Zimmerman	Telephone 202/906-8613	E-mail (optional) szimmerman@dykema.com	5. Senate ID # 12915-226
7. Client Name <input type="checkbox"/> Self The Manufacturers Life Insurance Company (USA)			6. House ID # 30553022

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) ☒ OR Year End (July 1-Dec

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 Lobbyi

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center">12. Lobbying Firms</p> <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>\$40,000.00</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 align="center">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"/> >> \$ _____ 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 definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(c) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>
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Signature _____ Date 8/14/2002

Registrant Name: Dykema Gossett, PLLCClient 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 FOR (one per page)

16. Specific Lobbying issues

lobbied to support efforts to overturn the Indonesia Bankruptcy Court's decision declaring Manulife Financia subsidiary bankrupt.

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

☐ Check if None**Department of Veterans Affairs****House of Representatives****Office of U.S. Trade Representative**

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

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

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

☒ Check if NoneSignature _____ Date 8/14/2002

Registrant Name: Dykema Gossett, PLLCClient Name: The Manufacturers Life Insurance Company (USA)

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

16. Specific Lobbying issues

Discussions with Treasury Department and House Members regarding amendments to Section 529 of the IRS

U.S. Treasury's report concerning the taxation of U.S. Subsidiaries of Foreign Multinational Companies

Proposed changes to the taxation of Corporate Owned Life Insurance policies.

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

☐ Check if None

Department of Treasury

House of Representatives

Senate

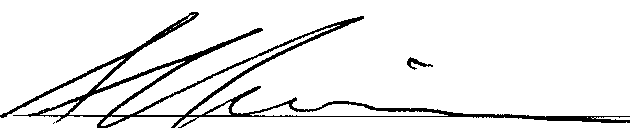
18. Name of each individual who acted as a lobbyist in this issue area

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

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

☒ Check if None

Signature


Date 8/14/2002

