Clerk of the House of Representatives Secretary of the Senate Legislutive Resource Center Office of Public Records 81-00 Channa Building 22 Hart Building Washington, DC 20515 Washington, DC 20510

SECRETARY OF THE SENATE 01 FEB 14 PM 2: 15

LOBBYING REPORT

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

1. Registrant Name Patton Buggs LLP	
2. Address Check thidifferent than previously report 2550 M Street, NW Washington, DC 20037	Middle de
3. Principal Place of Business (of different finen Irac 2) City: State/Zip (or Country)	
4. Contact Name Telephope E-mail (optional) James B. Christian 202-457-6484	5. Senate ID 4 30906-202
7. Client Name Self APL Limited	6. Nouse ID 8 31917182

- 9. Check if this filing amends a previously filed version of this report ___

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000	Less than \$10,000
510,000 or more X = \$60,000 Income (nearest \$20,000)	\$10,000 or more \$ Expenses (nearest \$20,000)
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 anyother entity for lobbying activities on behalf of the client).	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

Form LD-2 (Rev 06/98)

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Registrant Name Patton Boggs LLP	Client Name APL Limited	
LOBBYING ACTIVITY. Select as many 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 MAR (one per page)		
16. Specific lobbying issues		
Adoption of regulations to implement Section 883 of the U.S. tax code, as proposed by the U.S. Department of the Treasury, concerning the equivalent shipping income exception.		

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

U. S. Senate U.S. House of Representatives

U.S. Department of the Treasury

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

Name	Covered Official Position (if applicable)	New
Donald Moorehead	None	
Jeffrey Turner	None	
Darryl Nirenberg	None	
Thomas H. Boggs, Jr.	None	Y

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

Potential tax liability and new record keeping and reporting requirements. Signature 3	Date 2/9/01
Printed Name and Title James B. Christian, Partner	

Form I.D-2 (Rev 06/98)

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