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LOBBYING REPORT

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

1. Registrant Name Manatt, Phelps & Phillips, L.L.P.			
2. Address <input type="checkbox"/> Check if different than previously reported 1501 M Street, N.W., Suite 700 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 June L. DeHart	Telephone (202) 463-4300	E-mail (optional)	5. Senate ID # 23645-571
Client Name <input type="checkbox"/> Self Employee-Owned S Corporations of America (formerly d/b/a Committee to Preserve Private Employee Ownership)			6. House ID # 30207055

TYPE OF REPORT 8. 2000 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 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> \$ <u>40,000.00</u> Income (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 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 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> \$ _____ Expenses (nearest \$20,000) 14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____

Printed Name and Title John L. Ray, Partner

Form LD-2 (Rev. 8/99)

PAGE 1 of 3

Registrant Name Manatt, Phelps & Phillips, L.L.P. Client Name Employee-Owned S Corporations of America

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

Issues related to preserving existing Internal Revenue Code provisions regarding S Corporation ESOPs

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

U.S. House of Representatives

U.S. Senate

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

Name	Covered Official Position (if applicable)	New
Jack W. Buechner	Partner	<input type="checkbox"/>
John L. Ray	Partner	<input checked="" type="checkbox"/>
Stephanie E. Silverman	Senior Advisor	<input type="checkbox"/>
Steven J. Mulder	Legislative Advisor	<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

Signature

Date

8/9/00

Printed Name and Title John L. Ray, Partner

Registrant Name Manatt, Phelps & Phillips, L.L.P. Client Name Employee-Owned S Corporations of America

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City _____ State/Zip (or Country) _____

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

Barbara A. Timmer
Erik V. Huey
Michael T. Brown

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is **no longer** affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client

28. Name of each previously reported foreign entity that **no longer owns, or controls, or is** affiliated with the registrant, client or affiliated organization

Signature _____ Date 8/9/06

Printed Name and Title John L. Ray, Partner