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LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration ☐

1. Effective Date of Registration July 1, 2000

2. House Identification Number _____

Senate Identification Number _____

REGISTRANT

3. Registrant Name Manatt, Phelps & Phillips

Address 1501 M Street, NW, Suite 700

City Washington, D.C.

State _____

Zip 20005

4. Principal place of business (if different from line 3)

City same as above

State/Zip (or Country) _____

5. Telephone number and contact name

(202) 463-4300

Contact June L. DeHart

E-mail (optional) _____

6. General description of registrant's business or activities

Law firm

CLIENT

A Lobbying firm is required to file a separate registration statement for each client. Organizations employing in-house lobbyists should

check the box labeled "Self" and proceed to line 10.

☐ Self

7. Client Name S Corporation Association

Address 1501 M Street, N.W., Suite 700

City Washington, D.C.

State _____

Zip 20005

8. Principal place of business (if different from line 7)

City _____

State/Zip (or Country) _____

9. General description of client's business or activities

Association of companies organized under Subchapter S of the Internal Revenue Code

LOBBYISTS

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for the client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
Stephanie E. Silverman	Senior Advisor
Steven J. Mulder	Legislative Advisor

Registrant Name Manatt, Phelps & Phillips Client Name S Corporation Association

LOBBYING ISSUES

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page 1.

SMB

TAX

12. Specific lobbying issues (current and anticipated)

Tax legislation impacting Subchapter S companies, including rate relief, estate tax and ESOP-related measures

AFFILIATED ORGANIZATIONS

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or in major part plans, supervises or controls the registrant's lobbying activities?

☒ No → Go to line 14.

☐ Yes → Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

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

FOREIGN ENTITIES

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; or
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes activities of the client or any organization identified on line 13; or
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

☒ No → Sign and date the registration.

☐ Yes → Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

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

Signature



Date

8/9/00

Printed Name and Title

John L. Ray, Partner