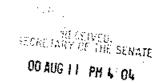
Clerk of the House of Representatives Logislative Resource Center B-106 Cannon Building Washington, DC 20515

n 4 .

Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510



LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration	Effective Date of Registration		
2. House Identification Number	Senate Identification Number		
REGISTRANT			
3. Registrant Name Manatt, Phelps & Phillips			
Address 150) 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 1	. DeHart E-mail (optional)		
	Law firm		
General description of registrant's business or activities	i		
7. Client Name S Corporation Association	usement for each client. Organizations employing in-house tobbyists should Self		
Address 1501 M Street, N.W., Suite 700			
City Washington, D.C.	State Zip 20005		
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		
	t as a lobbyist for the client identified on line 7. If any person nech official" or "covered legislative branch official" within two cutive and/or legislative position(s) in which the person served. Covered Official Position (if applicable)		
Stephanie E. Silverman	Senior Advisor		
Steven J. Mulder	Legislative Advisor		
Form {D-1 (Rev. 06/98)	Page I		

Registrant Name	Manatt, Phelps & Phillips	Client Name	S Corporation Association	
LOBBYING IS	SUES			
11. General lobbying is	sue areas. Select all applicable	codes listed in instru-	ctions and on the reverse side of Form LD-1, page 1.	
SMB TAX				
12. Specific lobbying is	ssues (current and anticipated)		_	
Tax legislation impacting	g Subchapter S companies, inc	uding rate relief, esta	te tax and ESOP-related measures	
	ORGANIZATIONS			
			to the lobbying activities of the registrant in a strots the registrant's lobbying activities?	
▼ No → Go to line 14.				
Name		Address	Principal Place of Business (city and state or country)	
FOREIGN EN 14. Is there any foreign				
 b) directly of activities c) is an affiliation 	or indirectly, in whole or in major of the client or any organizatio	or part, plans, supervi n identified on line U	ganization identified on line 13; or ses, controls, directs, finances or subsidizes i; or set and has a direct interest in the outcome of the	
⊠ No → Sign	and date the registration.,		Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.	
Name	Address	Princips bus	it place of Amount of Ownership contribution for percentage the or country) lobbying activities in client	
Signature Printed Name and 1 Form (D-1 (Rev. 06:98)	Hay John L.	Ray, Partnér	Date	