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SECRETARY OF THE SENATE  
05 AUG 12 PM 4:30

## LOBBYING REPORT

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

1. Registrant Name Skadden, Arps, Slate, Meagher & Flom LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1440 New York Avenue, N.W. Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name Brian D. Flynn	Telephone (202)371-7144	E-mail (optional)	5. Senate ID # 35560-8
7. Client Name <input type="checkbox"/> Self American Council of Life Insurers			6. House ID # 317060

**TYPE OF REPORT** 8. Year 2005 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

### INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p><b>INCOME</b> 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>20,000</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><b>EXPENSES</b> 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><b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6013 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code</p>

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Printed Name and Title \_\_\_\_\_

LD-2 (REV. 6/98)

Registrant Name Skadden, Arps, Slate, Meagher & Flom Client Name American Council of Life Insurers

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas in which the engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each cod information as requested. Attach additional page(s) as needed.**

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

16. Specific lobbying issues

Regulatory and legislative proposals concerning the tax treatment of life insurance compai products

Application of section 409A

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

Department of Treasury  
Internal Revenue Service

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

Name	Covered Official Position (if applicable)
Pamela Olson	Treasury Assistant Secretary for Tax Policy

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

Signature *Pamela Olson* Date 8/4/05

