

Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515	Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510
---	--

SECRETARY OF THE SENATE
 00 JUN -6 PM 4:56
 H.D.

LOBBYING REPORT

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

1. Registrant Name McDermott, Will & Emery		
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 600 13th Street, N.W. City Washington State/Zip (or Country) DC 20005-3096		
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____		
4. Contact Name Evan M. Migdall	Telephone (202) 756-8033	E-mail (optional) _____
5. Senate ID # 24338-696		
7. Client Name <input type="checkbox"/> Self PGA Tour	6. House ID # 31445053	

TYPE OF REPORT 8. Year 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 4/5/2000 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13	
<p>12. Lobbying Firms</p> <p>INCOME 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>\$20,000.00</u> <small>Income (nearest \$20,000)</small></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>13. Organizations</p> <p>EXPENSES 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"/> >> \$ _____ <small>Expenses (nearest \$20,000)</small></p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature _____ Date 6/5/2000
 Printed Name and Title Evan M. Migdall - Partner Page 1 of 2

Registrant Name: McDermott, Will & Emery

Client Name: PGA Tour

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
Imposition of tax on the investment income of associations exempt from tax under section 501(c)(6) of the Internal Revenue Code.

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

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

Name	Covered Official Position (if applicable)	New
<u>Borland, Kevin E.</u>		No
<u>Migdail, Evan M.</u>		No

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

Signature  Date 6/5/2000

Printed Name and Title Evan M. Migdail - Partner Page 2 of 2