

SECRETARY OF THE

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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

**LOBBYING REPORT**

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

1. Registrant Name <b>WILMER, CUTLER &amp; PICKERING</b>			
2. Address <input type="checkbox"/> Check if different than previously reported  2445 M Street, N.W.			
3. Principal Place of Business (if different from line 2)  City: Washington State/Zip (or Country) D.C. 20037			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID #
F. David Lake, Jr.	(202) 663-6000		41534-
7. Client Name <input type="checkbox"/> Self	IATA U.S. Frequent Flyer Tax Interest Group		6. House ID #
		31343032	

**TYPE OF REPORT** 8. Year 2002 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
<b>INCOME</b> relating to lobbying activities for this reporting period was:  Less than \$10,000 <input checked="" type="checkbox"/>  \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ <small>Income (nearest \$20,000)</small>	<b>EXPENSES</b> relating to lobbying activities for this rep were:  Less than \$10,000 <input type="checkbox"/>  \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ <small>Expenses (nearest \$20,000)</small>
<b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of	
<input type="checkbox"/> Method A. Reporting amounts using LDA definition	
<input type="checkbox"/> Method B. Reporting amounts under section 6033 Internal Revenue Code	
<input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code	

Signature

*F. David Lake, Jr.*

Date February 7, 2003



Registrant Name WILMER, CUTLER & PICKERING Client Name IATA U.S. Frequent Flyer Tax Interest

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas 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

Tax treatment of international air carriers under section 1031 of the Taxpayer Relief Act of 1997 (4261(e)(3) of the Internal Revenue Code).

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

Department of Treasury

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

Name	Covered Official Position (if applicable)
F. David Lake, Jr.	
William J. Wilkins	
J. Barclay Collins	

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

Signature F. David Lake, Jr. Date February 7, 20



Registrant Name WILMER, CUTLER & PICKERING Client Name IATA U.S. Frequent Flyer Tax Interest Group

**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

**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	Own percentage

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

Signature Joand Lale, Jr. Date February 7, 20

