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LOBBYING REPORT

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

1. Registrant Name Shearman & Sterling LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 599 Lexington Avenue, New York, NY 10022			
3. Principal Place of Business (if different from line 2) City: _____ State/zip (or Country) _____			
4. Contact Name Mitchell E. Menaker	Telephone (212) 848-8454	E-mail (optional)	5. Senate ID # 86084-1
7. Client Name <input type="checkbox"/> Self Equipment Leasing Association			6. House ID # 3305802

TYPE OF REPORT 8. Year 2003 Midyear (January 1-June 30) OR Year End (July 1-D

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇨ Termination Date 12/31/03

11. No Lobby

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input checked="" type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Expenses (nearest \$20,000)
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).	14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of
	<input type="checkbox"/> Method A. Reporting amounts using LDA defr
	<input type="checkbox"/> Method B. Reporting amounts under section 60 Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 16 Internal Revenue Code

Signature Michael P. Dunworth Date 2/13/04

Printed Name and Title Michael P. Dunworth, Partner

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PAGE

Registrant Name Shearman & Sterling LLP Client Name Equipment Leasing Association

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

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

16. Specific lobbying issues

Leasing Tax Issues

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

Senate, Treasury, Joint Tax

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

Name	Covered Official Position (if applicable)
Mitchell E. Menaker	

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

Mitchell E. Menaker

Signature Michael P. Dunworth Date _____

Printed Name and Title Michael P. Dunworth, Partner

Form LD-2 (Rec. 4/03)

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