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LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

1. Effective Date of Registration 10/21/2005

2. House Identification Number _____ Senate Identification Number _____

REGISTRANT

3. Registrant name Organization **Baker & McKenzie LLP**

Address **1114 Avenue of the Americas**

City **New York** State **NY** Zip **10036** Country **USA**

4. Principal place of business (if different than line 3)

City _____ State _____ Zip _____

5. Telephone number and contact name Prefix Full Name

(212) 626-4834 Contact **Mr. Steven H. Becker** E-mail **steven.h.becker@bakernet.com**

6. General description of registrant's business or activities

Law Firm

CLIENT *A Lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should check the box labeled "Self" and proceed to line 10.* Self

7. Client name **TECO Coal Corporation**

Address **200 Allison Blvd.**

City **Corbin** State **KY** Zip **40701** Country **USA**

8. Principal place of business (if different than line 7)

City _____ State _____ Zip _____ Country _____

9. General description of client's business or activities

Coal Producer

LOBBYISTS

Go to page 3 to add more for

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for the client, state the executive and/or legislative position(s) in which the person served.

First	Name		Covered Official Position (if applicable)
	Last	Suffix	
Steven	Becker	Esq.	
Paul	Horowitz	Esq.	

0000472259

Registrant Name Baker & McKenzie LLP

Client Name TECO Coal Corporation

LOBBYING ISSUES TAX - Taxation/Internal Revenue Code

Go to page 3 to add more lobbying

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page

TAX

12. Specific lobbying issues (current and anticipated)

(1) H.R. 3771, To allow coal producers and exporters to directly claim a refund of the excise tax unconstitutionally imposed on coal exported from the United States, all provisions relating to the refund of the coal excise tax and interest. (2) Draft legislation allow coal producers and exporters to directly claim a refund of the excise tax unconstitutionally imposed on coal exported from the United States. (3) Any legislation to provide coal excise tax refunds to coal brokers.

AFFILIATED ORGANIZATIONS

Go to page 3 to add more organizations

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or in major part plans supervises or controls the registrant's lobbying activities?

No ⇒ Go to line 14.

Yes ⇒

Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

Name	Address	Principal place of Business (city and state or country)
Clintwood Elkhorn Mining Company	200 Allison Blvd. Corbin KY 40701 USA	Same
Gatliff Coal Company	200 Allison Blvd. Corbin KY 40701 USA	Same
Premier Elkhorn Coal Company	200 Allison Blvd. Corbin KY 40701 USA	Same

FOREIGN ENTITIES

Go to page 3 to add more foreign

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; **OR**
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes activities of the client or any organization identified on line 13; **OR**
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

No ⇒ Sign and date the registration.

Yes ⇒

Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

Name	Address			Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Own perc in
	Street Address	State/Province	Country			
	City					

Form Completed

Printed Name and Title Steven H. Becker, Partner



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