

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 20519
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SECRETARY OF THE SENATE

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H.O.

LOBBYING REGISTRATION
Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an amended registration 1. Effective Date of Registration 1/28/99
2. House Identification Number _____ Senate Identification Number _____

REGISTRANT

3. Registrant Name King & Spalding
Address 1730 Pennsylvania Avenue, NW
City Washington State D.C. Zip 20006
4. Principal place of business (if different from line 3)
City _____ State _____ Zip _____
5. Telephone number and contact name Contact: Theodore M. Hester E-mail (optional) _____
202-737-0500
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*

labelled "Self" and proceed to line 10. Self
7. Client Name The Cellular Commission Expense Coalition
Address Suite 1200, 1730 Pennsylvania Avenue, N.W.
City Washington State D.C. Zip 20006
8. Principal place of business (if different from line 7)
City _____ State / Zip (or Country) _____
9. General description of client's business or activities:
Coalition formed to determine tax treatment of cellular commission expenses.

LOBBYISTS

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 branch position(s) in which the employee served.

Name	Covered Official Position (if applicable)
Harry L. Gutman	
Theodore M. Hester	
Abraham N.M. Shashy, Jr.	
Joyce Ruff	
Cornelia Schnyder	

Registrant Name King & Spalding Client Name The Cellular Commission Expense Coalition

LOBBYING ISSUES

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

TAX

12. Specific lobbying issues (current and anticipated)
Deductibility issues.

AFFILIATED ORGANIZATIONS

13. Is there any 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)

FOREIGN ENTITIES

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or in any organization identified on line 13; **OR**
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes the 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	Ownership percentage in client

Signature

Date

2/11/99

Printed Name and Title:

Theodore M. Hester