

## LOBBYING REPORT

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

1. Registrant Name:

**MCDERMOTT WILL & EMERY LLP**

2. Address:

600 13TH STREET NW, WASHINGTON, DC 20005

3. Principal place of business (if different from line 2):

Country: \_\_\_\_\_ City: \_\_\_\_\_ State/Zip(or Country): \_\_\_\_\_

4. Contact Name: CALVIN JOHNSON

Telephone: 202-756-8348

E-mail (optional): cjohanson@mwe.com

Senate ID #: 24338-2637

House ID #: 31445185

7. Client Name:  Self

**MARINE ENGINEERS BENEFICIAL ASSOCIATION**

### TYPE OF REPORT

8. Year 2006 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: Jun 06, 2006 11. No Lobbying Activity:

### INCOME OR EXPENSES

Complete Either Line 12 **OR** Line 13

#### 12. Lobbying Firms

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more:  => Income (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).

#### 13. Organizations

**EXPENSES** relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more:  => Expenses (nearest \$20,000): \_\_\_\_\_

#### 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

**Method A.** Reporting amounts using LDA definitions only

**Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code

**Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: MCDERMOTT WILL & EMERY LLP Client Name: MARINE ENGINEERS BENEFICIAL ASSOCIATION

**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:

Tax treatment of U.S. seamen.

17. House(s) of Congress and Federal agencies contacted:

U.S. Senate

U.S. House of Representatives

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

Name: JOHNSON, CALVIN

Covered Official Position (if applicable):

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

Signature: ON FILE Date: Aug 14, 2006

Printed Name and Title: Maggie A. Mitchell, Associate Legislative Director -