**Secretary of the Senate
Received: Dec 11, 2006**

LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration ☐

1. Effective Date of Registration Nov 01, 2006

2. House Identification Number ____

Senate Identification Number 65976-1825

REGISTRANT

3. Registrant Name: CAPITOL TAX PARTNERS, LLP
   Address: 101 Constitution Avenue, NW Suite 675 East
   City: Washington State: DC Zip: 20001-

4. Principal place of business (if different from line 3):
City: State/Zip(or Country):

5. Telephone number and contact name:
   202-289-8700   Contact: LAWRENCE WILLCOX
   E-mail(optional): faddoul@capitoltax.com

6. General description of registrant's business or activities:
   Law and Legislative Consulting 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: UNITEDHEALTH GROUP
   Address: 701 PENNSYLVANIA AVENUE, NW
   City: WASHINGTON   State: DC   Zip: 20004

8. Principal place of business (if different from line 7):
City: State/Zip(or Country):   USA

9. General description of client's business or activities:
   Tax issues related to the Health Care Industry

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 position(s) in which the person served.

Name: GRAFMEYER, RICHARD
   Covered Official Position (if applicable): DEPUTY CHIEF OF STAFF, JCT
Name: HOOPER, LINDSAY
   Covered Official Position (if applicable):
Name: MCKENNEY, WILLIAM
   Covered Official Position (if applicable): STAFF DIRECTOR, WAYS & MEANS OVER SUB
Name: MIKRUT, JOSEPH
   Covered Official Position (if applicable): TAX LEGISLATIVE COUNSEL - US TREASURY
Name: TALISMAN, JONATHAN
   Covered Official Position (if applicable): ASSISTANT TREASURY SECRETARY FOR TAX POLICY
Name: WILLCOX, LAWRENCE
   Covered Official Position (if applicable): STAFF DIRECTOR, SENATE REPUBLICAN POLICY COMMITTEE

LOBBYING ISSUES

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

TAX

Page 1

12. Specific lobbying issues (current and anticipated):

General corporate tax issues and pension issues

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

☒ No, then go to line 14.

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

FOREIGN ENTITIES

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

Signature: ON FILE   Date: Dec 11, 2006

Printed Name and Title: LAWRENCE WILLCOX - PARTNER -