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SECRETARY OF THE SENATE

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H. D.

LOBBYING REPORT

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

1. Registrant Name WILMER, CUTLER & PICKERING			
2. Address <input type="checkbox"/> Check if different than previously reported 2445 M Street, N.W.			
3. Principal Place of Business (if different from line 2) City: Washington State/Zip (or Country) D. C. 20037			
4. Contact Name P. David Lake, Jr.	Telephone (202) 663-6000	E-mail (optional)	5. Senate ID # 41534 - 202
7. Client Name <input type="checkbox"/> Self IATA U.S. Frequent Flyer Tax Interest Group			6. House ID # 31343032

TYPE OF REPORT 8. Year 1999 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 _____

11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13	
<p>12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇨ \$ <u>20,000</u> <small>Income (nearest \$20,000)</small></p> <p>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).</p>	<p>13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____ <small>Expenses (nearest \$20,000)</small></p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature F. David Lake, Jr.

Printed Name and Title F. David Lake, Jr., Partner

Registrant Name WILMER, CUTLER & PICKERING Client Name IATA U.S. Frequent Flyer Tax Interest Group

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 international air carriers under section 1031 of the Taxpayer Relief Act of 1997 (Section 4261(e)(3) of the Internal Revenue Code).

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

Department of Treasury
U.S. House of Representatives

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

Name	Covered Official Position (if applicable)	Yes
P. David Lake, Jr.		<input type="checkbox"/>
Kenneth W. Gideon		<input type="checkbox"/>
J. Barclay Collins		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

Signature F. David Lake, Jr. Date Aug. 12, 1999
Printed Name and Title F. David Lake, Jr., Partner

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City

State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that no longer pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is no longer affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client
See attached				

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization

See attached

Signature F. David Lake, Jr.

Date Aug. 19, 1999

Printed Name and Title F. David Lake, Jr., Partner

LOBBYING REGISTRATION ADDENDUM
Lobbying Disclosure Act of 1995 (Section 4)

Registrant Name: Wilmer, Cutler & Pickering

Client Name: IATA U.S. Frequent flyer Tax Interest Group

Line # Information to be included:

27	Name	Business Address	Principal Place of Business
	Aerolineas Argentina	6100 Blue Lagoon Drive Suite 210 Miami, FL 33126	Buenos Aires Argentina
	Air France	142 West 57th Street New York, NY 10019	Roissy France
	Thai Airways	89 Vibhavadi Rangsit Road Bangkok, 10900 Thailand	Bangkok Thailand
	Varig Brazilian Airlines	Av. Alnte. Silvio de Noronha 361 Bloco A-Sala 417 Rio de Janeiro, 20021-010 Brasil	Porto Alegre Brazil
28	Canadian Airlines Int'l, Ltd. Cathay Pacific Airways, Ltd. El Al Israel Airlines Mexicana Airlines Scandinavia Airline System Singapore Airlines		

Signature David Lake, Jr. Date Aug 12, 1999

Printed Name and Title E. David Lake, Jr., Partner