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LOBBYING REPORT

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

1. Registrant Name Tuttle, Taylor & Heron			
2. Address <input type="checkbox"/> Check if different than previously reported 1025 Thomas Jefferson St., N.W., Suite 407 W			
3. Principal Place of Business (if different from line 2) City: Washington State/Cip (or Country): DC 20007			
4. Contact Name Phillip L. Fraas	Telephone (202) 342-1300	E-mail (optional)	5. Senate ID # 38676-75
7. Client Name <input type="checkbox"/> Self <input checked="" type="checkbox"/> Philip Morris Management Corporation			6. House ID # 32997-004

TYPE OF REPORT 8. Year 1999 Midyear (January 1-June 30) OR Year End (July 1-December 31) **AMENDED**

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 checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> > \$ _____ <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(c) of the Internal Revenue Code</p>

Signature *Phillip L. Fraas*
 Printed Name and Title Phillip L. Fraas, Partner

Registrant Name Tuttle, Taylor & Heron Client Name Philip Morris Management Corporation

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 AGR (one per page)

16. Specific lobbying issues

No specific areas - Any action affecting the tobacco price support and marketing quota program.

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

U.S. House of Representatives
 U.S. Senate
 U.S. Department of Agriculture

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

Name	Covered Official Position (if applicable)	New
Phillip L. Fraas		<input type="checkbox"/>
		<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 Phillip Fraas Date 8/3/00

Printed Name and Title Phillip L. Fraas, 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 share

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

Signature *Phillip L. Fraas* Date 8/3/00
 Printed Name and Title Phillip L. Fraas, Partner

Office of the Clerk
U.S. House of Representatives
Washington D.C. 20515-6601

MR. PHILLIP L. FRAAS
TUTTLE TAYLOR & HERON
1025 THOMAS JEFFERSON STREET, NW, #407W
WASHINGTON, DC 20007

June 20, 2000

Re: PHILIP MORRIS MANAGEMENT CORP - ID: 32997004

The Lobbying Disclosure Act of 1995 (2 USC 1601) directs the Clerk of the House of Representatives to "review, and, where necessary, verify and inquire to ensure the accuracy, completeness and timeliness of registrations and reports".

A preliminary review of your 1999 Year-End Report filed with the Office of the Clerk indicates the following omissions and/or errors:

- The Income or Expenses Section is incorrect. Please complete only the line applicable to this registrant. Line 12 (Income) should only be completed by lobbying firms or self-employed individuals. Line 13 (Expenditures) should only be completed by organizations employing in-house lobbyists.

Please file an amended Report Form correcting these omission(s) and/or error(s) within thirty days, with the Legislative Resource Center, B106 Cannon House Office Building, Washington, D.C. 20515. Line numbers referenced in this notice refer to forms LD-1 and LD-2 dated June, 1998.

If you have any questions regarding this matter, please do not hesitate to contact the Legislative Resource Center at (202) 226-5200.

**Please Note: The law requires a separate filing with the Secretary of the Senate.*