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PUBLIC FINANCE

06 FEB 23 PM

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 <input type="checkbox"/> Check if different than previously reported 600 13th Street NW Washington DC 20005 USA				
3. Principal place of business (if different than line 2) City: _____ State/Zip or Country: _____				
4a. Contact Name Mr. Calvin Johnson		b. Telephone number 202-756-8348	c. E-mail cjohnson@mwe.com	5. Senate ID # 24338-
7. Client Name <input type="checkbox"/> Self Marine Engineers Beneficial Association		6. House ID # 31445185		

TYPE OF REPORT 8. Year 2005 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></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"/> ⇨ \$ _____</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 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>
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Edit Form >

Signature Maggie A. Mitchell Date 2/14/06

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

0000091777

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 is engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each code,** provide the information as requested. Attach additional page(s) as needed.

15. General issue area code TAX - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

Tax treatment of U.S. seamen.

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

U.S. Senate
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)
Calvin Johnson	

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

Signature _____ Date _____

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

821600091778



Registrant Name McDermott Will & Emery LLP

Client Name Marine Engineers Beneficial Association

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

20. Client new address

Address

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

City

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

1

3

2

4

ISSUE UPDATE

Find the code to select below.

24. General lobbying issues that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal place of Business' (city and state or country)
	Address C/S/Z Address C/S/Z	

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

1

2

3

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	Owner's percent client
	Street Address City	State/Province Country		

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

1

3

5

2

4

6

Add a page for more updates

Signature _____

Date _____

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

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