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LOBBYING REPORT

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

1. Registrant Name Ingram and LeGrand Lumber Company			
2. Address <input type="checkbox"/> Check if different than previously reported 964 Georgia Avenue			
3. Principal Place of Business (if different from line 2) City: Macon State/Zip (or Country) GA / 31201			
4. Contact Name Kent Sole	Telephone (478) 742-8423	E-mail (optional) ksole@ingramlegrand.com	5. Senate ID # 5253
7. Client Name <input checked="" type="checkbox"/> Self			6. House ID # 3488

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) OR Year End (July 1-Dec)

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

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<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 type="checkbox"/> → \$ _____ Income (nearest \$20,000)</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>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> → \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6011 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code</p>

Signature Kent Sole

Printed Name and Title KENT SOLE Director of Governmental Affairs

Registrant Name Ingram and LeGrand Lumber Company Client Name _____

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, information as requested. Attach additional page(s) as needed.

15. General issue area code TRD (one per page)

16. Specific lobbying issues

Canadian Softwood Lumber Agreement
NAFTA Chapter 19 Reform

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

House
Senate
U.S. Trade Representatives Office
Commerce

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

Name	Covered Official Position (if applicable)
Kent Sole	

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

Signature Kent C. Sole Date 14 AUGUST 02

Printed Name and Title Kent C. Sole / Director of Governmental Affairs

Registrant Name Ingram and LeGrand Lumber Company Client Name _____

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the r engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

IRS Code 631(b) – capital gains treatment of timber sales
Death Tax Elimination
Reforestation Tax Act

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

House
Senate

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

Name	Covered Official Position (if applicable)
Kent Sole	

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

Signature Kent C. Sole Date 14 AUGUST 02

Printed Name and Title Kent C. Sole / Director of Governmental Affairs

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Registrant Name Ingram and LeGrand Lumber Company Client Name _____

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

ENV

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

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

Signature Kent C. Sole Date 14 AUGUST 1998

Printed Name and Title Kent C. Sole / Director of Governmental Affairs

