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LOBBYING REPORT

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

1. Registrant Name Michael L. Tiner			
2. Address <input type="checkbox"/> Check if different than previously reported 1824 S St. NW, Suite 402 Washington DC 20009			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name Michael L. Tiner	Telephone 202.546.8577	E-mail (optional) TinerML@aol.com	5. Senate ID # 38175-51
7. Client Name <input type="checkbox"/> Self Philip Morris Management Corporation	6. House ID # 31938005		

TYPE OF REPORT 8. Year 2000 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 style="text-align: center;">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>60,000</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 style="text-align: center;">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 checked="" 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: 

Printed Name and Title: **Michael L. Tiner--owner**

Registrant Name Michael L. Tiner 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 ADV (one per page).

16. Specific lobbying issues

Any and all legislation affecting the client's ability to advertise

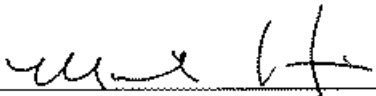
17. House(s) of Congress and Federal agencies contacted Check if None

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<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  Date 02/14/01
Printed Name and Title Michael L. Tiner--owner

Registrant Name Michael L. Tiner Client Name Philip Morris Management Corporation

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

16. Specific lobbying issues

Any and all agricultural legislation affecting the client

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

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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Signature  Date 02/14/01

Printed Name and Title Michael L. Tiner--owner

Registrant Name Michael L. Tiner Client Name Philip Morris Management Corporation

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

16. Specific lobbying issues

Any and all legislation relating to alcohol and drug abuse

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

US House of Representatives
US Senate

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

Name	Correct Official Position (if applicable)	Yes
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
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15. General issue area code TOB (one per page)

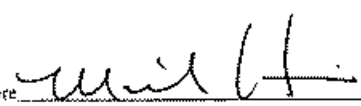
16. Specific lobbying issues
Any and all legislation affecting the tobacco industry

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

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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Signature  Date 02/14/01
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15. General issue area code BEV (one per page)

16. Specific lobbying issues

Any and all legislation affecting the beer industry

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

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Net
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
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		<input type="checkbox"/>

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Signature  Date 02/14/01
Printed Name and Title Michael L. Tiner--owner

Registrant Name Michael L. Tiner Client Name Philip Morris Management Corporation

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

16. Specific lobbying issues

Any and all legislation affecting clean air and water quality

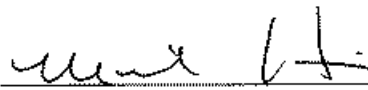
17. House(s) of Congress and Federal agencies contacted Check if None

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
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		<input type="checkbox"/>
		<input type="checkbox"/>
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15. General issue area code CSP (one per page)

16. Specific lobbying issues

Any and all legislation affecting consumer safety and protection

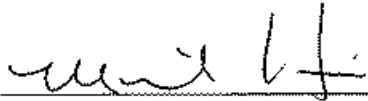
17. House(s) of Congress and Federal agencies contacted Check if None

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<input type="checkbox"/>
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		<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  Date 02/14/01

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

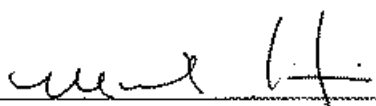
16. Specific lobbying issues
Any and all legislation affecting environmental protection issues

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

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
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		<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  Date 02/14/01
Printed Name and Title Michael L. Tiner--owner

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

16. Specific lobbying issues

Any and all legislation affecting the food industry

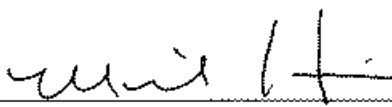
17. House(s) of Congress and Federal agencies contacted Check if None

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Sex
Michael L. Tiner		<input type="checkbox"/>
		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

16. Specific lobbying issues

Any and all legislation affecting workplace issues

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

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	Yes
Michael L. Tiner		<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  Date 02/14/01

Printed Name and Title Michael L. Tiner--owner