

01 JUL -9 PM 2:33

LOBBYING REPORT

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

1. Registrant Name Manatt, Phelps & Phillips, L.L.P.			
2. Address <input type="checkbox"/> Check if different than previously reported 1501 M Street, N.W., Suite 700 Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: Same as Above State/Zip (or Country):			
4. Contact Name June L. DeHart		Telephone (202) 463-4300	5. Senate ID # 23645-811
7. Client Name <input type="checkbox"/> Self S Corporation Association		6. House ID # 30207077	

TYPE OF REPORT 8. Year 2001 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 June 4, 2001

11. No Lobbying Activity ☐

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

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

Signature _____

Printed Name and Title John L. Ray, Partner

Form LD-2 (Rev. 8/99)

PAGE 1 of 3

Registrant Name Manatt, Phelps & Phillips, L.L.P. Client Name S Corporation Association

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 SMB (one per page)

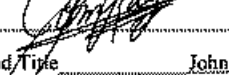
16. Specific lobbying issues Tax legislation impacting Subchapter S companies, including rate relief, estate tax and ESOP-related measures

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

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

Name	Covered Official Position (if applicable)	New
Stephanie E. Silverman	Senior Advisor	<input type="checkbox"/>
Steven J. Mulder	Legislative Advisor	<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 7/7/01

Printed Name and Title John L. Ray, Partner

Registrant Name Manatt Phelps & Phillips, L.L.P. Client Name S Corporation Association

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 legislation impacting Subchapter S companies, including rate relief, estate tax and ESOP-related measures

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

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

Name	Covered Official Position (if applicable)	New
Stephanie E. Silverman	Senior Advisor	<input type="checkbox"/>
Steven J. Mulder	Legislative Advisor	<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 7/7/01

Printed Name and Title John L. Ray, Partner