Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515 Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510

Secretary of the Senate Received: Aug 03, 2006

## LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page 1. Registrant Name: **MANATT PHELPS & PHILLIPS** 700 12TH STREET, NW -- SUITE 1100, WASHINGTON, DC 20005 3. Principal place of business (if different from line 2): Country City: State/Zip(or Country): 4. Contact Name: STEPHEN M. RYAN Telephone: 202-585-6500 E-mail (optional): sryan@manatt.com Senate ID #: 23645-2171 House ID #: 30207145 7. Client Name: Self RESOLUTE NATURAL RESOURCES COMPANY TYPE OF REPORT 8. Year 2006 Midyear (January 1 - June 30): X 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: X => Termination Date: Jun 30, 2006 11. No Lobbying Activity: INCOME OR EXPENSES Complete Either Line 12 OR Line 13 12. Lobbying Firms INCOME relating to lobbying activities for this reporting period was: Less than \$10,000: \$10,000 or more: X => Income (nearest \$20,000): 20,000.00 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). 13. Organizations EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000: \$10,000 or more: => Expenses (nearest \$20,000); 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Method A. Reporting amounts using LDA definitions only

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Registrant Name: MANATT PHELPS & PHILLIPS Client Name: RESOLUTE NATURAL RESOURCES COMPANY

## 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

- 15. General issue area code: ENG (one per page)
- 16. Specific lobbying issues:

Technical corrections to 2004 Tax Act, to correct Section 45D of the IRC

- 17. House(s) of Congress and Federal agencies contacted:
- U.S. Senate U.S. House of Representatives
- U.S. Department of the Treasury
- 18. Name of each individual who acted as a lobbyist in this issue area:

Name: DATRI, JAMES E.

Covered Official Position (if applicable): EXDIR, DEMO CAUCUS, US HOUSE OF REPRESENTATIVES

Name: DEHART, JUNE L.

Covered Official Position (if applicable):

Name: DUTTON, JOHN C.

Covered Official Position (if applicable):

Name: JONES, JAMES R.

Covered Official Position (if applicable):

Name: MCGRATH, C. DEAN

Covered Official Position (if applicable): DEPUTY CHIEF OF STAFF TO THE VICE PRESIDENT

Name: RYAN, STEPHEN M.

Covered Official Position (if applicable):

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

Registrant Name: MANATT PHELPS & PHILLIPS Client Name: RESOLUTE NATURAL RESOURCES COMPANY

## 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:

Technical corrections to 2004 Tax Act to correct Section 45D of the IRC

17. House(s) of Congress and Federal agencies contacted:

U.S. Senate

U.s. House of Representatives

U.S. Department of the Treasury

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

Name: DATRI, JAMES E.

Covered Official Position (if applicable): EXDIR, DEMO CAUCUS, US HOUSE OF REPRESENTATIVES

Name: DEHART, JUNE L.

Covered Official Position (if applicable):

Name: DUTTON, JOHN C.

Covered Official Position (if applicable):

Name: JONES, JAMES R.

Covered Official Position (if applicable):

Name: MCGRATH, C. DEAN

Covered Official Position (if applicable): DEPUTY CHIEF OF STAFF TO THE VICE PRESIDENT

Name: RYAN, STEPHEN M.

Covered Official Position (if applicable):

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

Signature: ON FILE Date: Aug 03, 2006

Printed Name and Title: Stephen M. Ryan, Partner -