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LOBBYING REPORT

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

1. Registrant Name Smith, Segel & Sowalsky			
2. Address <input type="checkbox"/> Check if different than previously reported 50 Congress Street, Suite 600			
3. Principal Place of Business (if different from line 2) City: Boston State/Zip (or Country) MA 02109			
4. Contact Name James E. Smith		Telephone 617-523-0600	E-mail (optional) jsmith@publicpolicylaw.com
5. Senate ID # 35742-24		6. House ID # 32735000	
7. Client Name <input type="checkbox"/> Self Verizon			

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>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>45,000.00</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>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"/> → \$ _____ <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 James E. Smith
 Printed Name and Title James E. Smith, Partner

Registrant Name Smith, Segel & Sowałsky Client Name Verizon

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 TEC (one per page)

16. Specific lobbying issues

HR 1291, HR 1685, HR 1686, HR 2420, HR 4019, HR 4445, HR 4267,
HR 4460, HR 4462, S 467, S 877, S 1034, S 1043

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

Senate and House of Representatives

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

Name	Covered Official Position (if applicable)	New
James E. Smith		<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 *James E. Smith* Date 2/6/01
Printed Name and Title James E. Smith, Partner

Registrant Name _____ Client Name _____

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

HR 1746, HR 727, HR 3916, S 94, S 1004, S 2330

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

Senate and House of Representatives

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

Name	Covered Official Position (if applicable)	New
James E. Smith, Partner		<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 James E. Smith Date 2/6/01

Printed Name and Title James E. Smith, Partner

Registrant Name Smith, Segel & Sowaisky Client Name Verizon

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

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

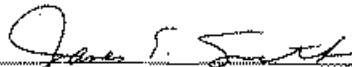
26. Name of each previously reported organization that is no longer affiliated with the registrant or client

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	Ownership percentage in client

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

Signature  Date 2/6/01

Printed Name and Title James E. Smith, Partner

James E. Smith, Partner
Smith, Sogel & Sowalsky

VERIZON
Washington Expenses

July 1, 2000 – December 31, 2000

07/12/00	Airfare to Washington	607.00
07/12/00	Taxis	30.00
07/12/00	Parking at Logan Airport	36.00
07/26/00	Airfare to Washington	607.00
07/26/00	Taxis	9.00
07/26/00	Parking at Logan Airport	24.00
08/24/00	Airfare to Washington	607.00
08/24/00	Taxis	12.00
08/24/00	Parking at Logan Airport	24.00
08/24/00	Meal	8.00
09/12/00	Airfare to Washington	607.00
09/12/00	Taxis	74.00
09/18/00	Airfare to Washington	607.00
09/18/00	Taxis	32.00
09/18/00	Meal	6.00
09/18/00	Parking at Logan Airport	24.00
11/16/00	Airfare to Washington	607.00
11/16/00	Taxis	76.00
11/16/00	Meal	<u>5.00</u>

Total Expenses: **\$4,002.00**