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LOBBYING REPORT

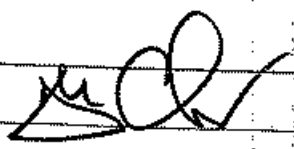
Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name Chwat & Company, Inc.			
2. Address <input type="checkbox"/> Check if different than previously reported 635 Slaters Lane Suite 140			
3. Principal Place of Business (if different from Line 2) City: Alexandria State/Zip (or County): VA 22314			
4. Contact Name John Chwat	Telephone 703-684-7703	E-mail (optional) chwatco@erols.com	5. Senate ID # 9192-101
7. Client Name <input type="checkbox"/> Self Philip Morris Management Corp			6. House ID # 32039-009

TYPE OF REPORT 8. Year 1999 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>20,000</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 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: **John Chwat, President**

LD-2 (REV. 6/98)

Registrant Name Chwat & Company, Inc. Client Name Philip Morris Management Corp.

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 TOB (one per page)

16. Specific lobbying issues

Federal Lawsuit Against Tobacco Companies

Federal Excise Tax

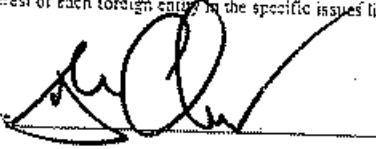
Indoor Air Quality / Environmental Tobacco Smoke

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
John Chwat		<input type="checkbox"/>
Derek Riker		<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 
Printed Name and Title John Chwat, President

Date 8/5/99