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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 Robert J. Kabel	Telephone (202) 463-4300	E-mail (optional)	5. Senate ID # 23645-621
7. Client Name <input type="checkbox"/> Self Encyclopaedia Britannica, Inc.	6. House ID # 30207059		

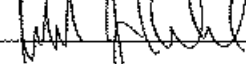
TYPE OF REPORT 8. Year 2000 Midyear (January 1 - June 30) **OR** Year End (July 1 - December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report Termination Date 2/15/01 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>40,000.00</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(c) of the Internal Revenue Code</p>
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Signature 

Printed Name and Title Robert J. Kabel, Partner

Form LD-2 (Rev. 8/99) PAGE 1 of _____

Registrant Name Manatt, Phelps & Phillips, L.L.P. Client Name Encyclopaedia Britannica, Inc.

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

Modified definition of the U.S. residence under 7701(b) of the Internal Revenue Code

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

U.S. House of Representatives

U.S. Senate

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

Name	Covered Official Position (if applicable)	New
Robert J. Kabel	Partner	<input type="checkbox"/>
Jack W. Buechner	Partner	<input type="checkbox"/>
Steven J. Mulder	Legislative Advisor	<input type="checkbox"/>
Eric Farnsworth	Legislative Advisor	<input type="checkbox"/>
James R. Jones	Senior Counsel	<input checked="" 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 2/15/01
Printed Name and Title Robert J. Kabel, Partner