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LOBBYING REPORT

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

1. Registrant Name Latham & Watkins			
2. Registrant Address <input checked="" type="checkbox"/> Check if different than previously reported Address 555 11th Street, N.W. Suite 1000 City Washington State/Zip (or Country) DC 20004 USA			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Edward Correia		Telephone (202) 637-2200	E-mail (optional) _____
7. Client Name <input type="checkbox"/> Self International Employee Stock Option Coalition			5. Senate ID # _____ 6. House ID # _____

TYPE OF REPORT 8. Year 2002 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

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<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>\$60,000.00</u> Income (nearest \$20,000)</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>EXPENSES relating to lobbying activities for this report period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> >> \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate the accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(f) 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 Kim Marie Boylan Date 2/13/2003

Printed Name and Title Kim Marie Boylan - Partner Pag

Registrant Name: Latham & Watkins

Client Name: International Employee Stock Option Coalition

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 ACC (one per page)

16. Specific Lobbying issues
Accounting standards for stock options

17. House(s) of Congress and Federal agencies contacted Check if None
 Department of Treasury
 Executive Office of the President
 House of Representatives
 Securities & Exchange Commission
 Senate

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

Name	Covered Official Position (if applicable)
Boylan, Kim Marie	

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

Signature _____ Date 2/13/2003
Printed Name and Title Kim Marie Boylan - Partner Pa

Registrant Name: Latham & Watkins

Client Name: International Employee Stock Option Coalition

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 FIN (one per page)
- 16. Specific Lobbying issues

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)

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

Signature _____ Date 2/13/2003

Printed Name and Title Kim Marie Boylan - Partner F