

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
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SECRETARY OF THE SENATE
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H. D.

LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration 1. Effective Date of Registration February 13, 1996
 2. House Identification Number 31349016 Senate Identification Number 24123-404

REGISTRANT

3. Registrant name Mayer, Brown & Platt
 Address 1909 K Street, NW
 City Washington State DC Zip 20006-1101
 4. Principal place of business (if different from line 3)
 City _____ State/Zip (or Country) _____
 5. Telephone number and contact name
(202) 263-3000 Contact Jerry L. Oppenheimer E-mail (optional) _____
 6. General description of registrant's business or activities
law firm

CLIENT *A Lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should check the box labeled "Self" and proceed to line 10.* Self

7. Client name NICOR Inc.
 Address 1844 West Ferry Road
 City Naperville State IL Zip 60563-9600
 8. Principal place of business (if different from line 7)
 City _____ State/Zip (or Country) _____
 9. General description of client's business or activities
Utility holding company

LOBBYISTS

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for the client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
<u>Jerry L. Oppenheimer</u>	
<u>Robert P. Davis</u>	
<u>Penny L. Eastman</u>	

LOBBYING ISSUES

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page 1.

TAX

12. Specific lobbying issues (current and anticipated)

Legislation relating to the taxation of foreign base company shipping income (Subpart F income), S. 1356

Draft legislation relating to harbor maintenance tax

AFFILIATED ORGANIZATIONS

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or in major part plans, supervises or controls the registrant's lobbying activities?

No → Go to line 14.

Yes ↓ Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

Name	Address	Principal Place of Business (city and state or country)
Birdsall, Inc.	4 East Port Road Riviera Beach, FL 33404-1683	Riviera Beach, FL, USA

FOREIGN ENTITIES

14. Is there any foreign entity that:

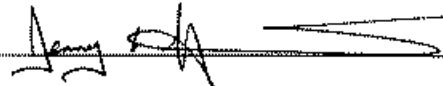
- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; **OR**
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes activities of the client or any organization identified on line 13; **OR**
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

No → Sign and date the registration.

Yes ↓ Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client
Tropical Shipping and Construction Co.	4 East Port Road Riviera Beach, FL 33404-1683	Riviera Beach, FL	None	0%

Signature



Date

9/28/99

Printed Name and Title Jerry L. Oppenheimer, Partner