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Clerk of the House of Representatives	Secretary of the Senate
Legislative Resource Center	Office of Public Records
B-106 Cannon Building	232 Hart Building
Washington, DC 20515	Washington, DC 20510

SECRETARY OF THE
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LOBBYING REPORT

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

1. Registrant Name
Dykema Gossett, PLLC

2. Registrant Address ☐ Check if different than previously reported
Address **1300 I Street NW** **Suite 300W**
City **Washington** State/Zip (or Country) **DC 20005** **USA**

3. Principal Place of Business (if different from line 2)
City State/Zip (or Country)

4. Contact Name	Telephone	E-mail (optional)	5. Senate ID #
Stephen Zimmerman	**202/906-8600**	**szimmerman@dykema.com**	**12915-226**

7. Client Name ☐ Self	6. House ID #
The Manufacturers Life Insurance Company (USA)	**30553022**

TYPE OF REPORT

8. Year **2004** Midyear (January 1-June 30) ☒ **OR** Year End (July 1-De

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 Lobby

INCOME OR EXPENSES - Complete Either Line 12 **OR** Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than $10,000 ☐

$10,000 or more ☒ >> $ **$40,000.00**
Income (nearest $20,000)

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).

13. Organizations

EXPENSES relating to lobbying activities for this rep period were:

Less than $10,000 ☐

$10,000 or more ☐ >> $ _____
Expenses (nearest $2

14. REPORTING METHOD. Check box to indicat accounting method. See instructions for description o

☐ **Method A.** Reporting amounts using LDA defini

☐ **Method B.** Reporting amounts under section 603 the Internal Revenue Code

☐ **Method C.** Reporting amounts under section 162 Internal Revenue Code

8/12/2004

Signature _____ Date 8/12/2004

Printed Name and Title **Stephen Zimmerman - Member** Pa

Registrant Name: **Dykema Gossett, PLLC**

Client Name: **The Manufacturers Life Insurance Company (USA)**

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
H.R.2896 , American Jobs Creation Act of 2003, opposed further restrictions on related part interest deduct
S.1637 , Jumpstart Our Business Strength (JOBS) Act, opposed further restrictions on related part interest
S.882 , Tax Administration Good Government Act, lobbied on Corporate Owned Life Insurance issues.

Administration's Lifetime Savings Accounts proposal - Opposition to proposal

Supporting coalition efforts to lower tax rate on life-contingent annuity payouts.

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

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

Name	Covered Official Position (if applicable)
Arthur, David	
Janger, Lee	
Kuzila, Amy	
Zimmerman, Stephen	

19. Interest of each foreign entity in the specific issues listed on line 16 above ☐ Check if None
Manufacturers Life Insurance Company : Owner of U.S. subsidiary and provider of related party debt as d
section 163(j) of Internal Revenue Code of 1986.

Date **8/12/2004**

Signature _____ Date _____

Printed Name and Title **Stephen Zimmerman - Member** Pa