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 Senate
Received: Feb 08, 2007

LOBBYING REPORT

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

1. Registrant Name:

SMITH & BOYETTE

2. Address:
1420 NEW YORK AVE NW #800, WASHINGTON, DC 20005

3. Principal place of business (if different from line 2):

4. Contact Name: VAN R. BOYETTE
Telephone: 2023472772
E-mail (optional): rachel_morrissey@floridacrystals.com

Senate ID #: 35731-48
House ID #:

7. Client Name: ☐ Self

MONTANA LAND RELIANCE

TYPE OF REPORT

8. Year 2006 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

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than $10,000: ☐

$10,000 or more: ☒ => Income (nearest $20,000): 20,000.00

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 reporting period were:

Less than $10,000: ☐

$10,000 or more: ☐ => Expenses (nearest $20,000):

14. Reporting Method.
Check box to indicate expense accounting method. See instructions for description of options.

☐ **Method A.** Reporting amounts using LDA definitions only
☐ **Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
☐ **Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

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:

All legislative issues related to reforms to IRC section 170(h) S. 701: The Rural Heritage Conservation Act to amend the Internal Revenue Code of 1986 to provide special rules for the charitable deduction for conservation of land by eligible farmers and ranchers and for other purposes

17. House(s) of Congress and Federal agencies contacted:
HOUSE OF REPRESENTATIVES
SENATE

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

Name: BOYETTE, VAN R.
Covered Official Position (if applicable): N/A

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

Signature: ON FILE Date: Feb 08, 2007

Printed Name and Title: VAN R BOYETTE -