

21 NOV 1990

For Six Month Period Ending \_\_\_\_\_  
(insert date)

Name of Registrant

Mary V. Harcar

Registration No.

3910

Business Address of Registrant

5101 Wisconsin Avenue, NW  
Washington, DC 20016

I-REGISTRANT

1. Has there been a change in the information previously furnished in connection with the following:

(a) If an individual:

- (1) Residence address                      Yes                       No
- (2) Citizenship                              Yes                       No
- (3) Occupation                              Yes                       No

(b) If an organization:    N/A

- (1) Name                                      Yes                       No
- (2) Ownership or control                  Yes                       No
- (3) Branch offices                          Yes                       No

2. Explain fully all changes, if any, indicated in item 1.

N/A

IF THE REGISTRANT IS AN INDIVIDUAL, OMIT RESPONSE TO ITEMS 4, and 5.

3. Have any persons ceased acting as partners, officers, directors or similar officials of the registrant during this 6 month reporting period?    Yes     No

If yes, furnish the following information:

Name	Position	Date Connection Ended
N/A		

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4. Have any persons become partners, officers, directors or similar officials during this 6 month reporting period?  
Yes  No

If yes, furnish the following information:

<i>Name</i>	<i>Residence Address</i>	<i>Citizenship</i>	<i>Position</i>	<i>Date Assumed</i>
N/A				

5. Has any person named in Item 4 rendered services directly in furtherance of the interests of any foreign principal?  
Yes  No

If yes, identify each such person and describe his services.

N/A

6. Have any employees or individuals other than officials, who have filed a short form registration statement, terminated their employment or connection with the registrant during this 6 month reporting period? Yes  No

If yes, furnish the following information:

<i>Name</i>	<i>Position or connection</i>	<i>Date terminated</i>
N/A		

7. During this 6 month reporting period, have any persons been hired as employees or in any other capacity by the registrant who rendered services to the registrant directly in furtherance of the interests of any foreign principal in other than a clerical or secretarial, or in a related or similar capacity? Yes  No

If yes, furnish the following information:

<i>Name</i>	<i>Residence Address</i>	<i>Position or connection</i>	<i>Date connection began</i>
N/A			

SEP 14 1960

## II—FOREIGN PRINCIPAL

(PAGE 3)

8. Has your connection with any foreign principal ended during this 6 month reporting period? Yes  No

If yes, furnish the following information:

*Name of foreign principal*

*Date of Termination*

N/A

- 
9. Have you acquired any new foreign principal<sup>1</sup> during this 6 month reporting period? Yes  No

If yes, furnish following information:

*Name and address of foreign principal*

*Date acquired*

N/A

- 
10. In addition to those named in Items 8 and 9, if any, list the foreign principals<sup>1</sup> whom you continued to represent during the 6 month reporting period.

**Manulife Financial**  
**Canadian Life and Health Insurance Association**

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## III—ACTIVITIES

11. During this 6 month reporting period, have you engaged in any activities for or rendered any services to any foreign principal named in Items 8, 9, and 10 of this statement? Yes  No

If yes, identify each such foreign principal and describe in full detail your activities and services:

**Manulife Financial -**

**Legal services related to letters and memoranda regarding proposed changes to Internal Revenue Code and Treasury regulations.**

**Canadian Life and Health Insurance Association -**

**Legal services related to letters and memoranda regarding proposed changes to Internal Revenue Code and Treasury regulations.**

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<sup>1</sup>The term "foreign principal" includes, in addition to those defined in section 1(b) of the Act, an individual or organization any of whose activities are directly or indirectly supervised, directed, controlled, financed, or subsidized in whole or in major part by a foreign government, foreign political party, foreign organization or foreign individual. (See Rule 100(a)(9)).

A registrant who represents more than one foreign principal is required to list in the statements he files under the Act only those foreign principals for whom he is not entitled to claim exemption under Section 3 of the Act. (See Rule 208.)

12. During this 6 month reporting period, have you on behalf of any foreign principal engaged in political activity<sup>2</sup> as defined below?  
 Yes  No

If yes, identify each such foreign principal and describe in full detail all such political activity, indicating, among other things, the relations, interests and policies sought to be influenced and the means employed to achieve this purpose. If the registrant arranged, sponsored or delivered speeches, lectures or radio and TV broadcasts, give details as to dates, places of delivery, names of speakers and subject matter.

Correspondence and discussion regarding proposed amendments to section 842(b) of Internal Revenue Code and Treasury Notices issued thereunder.

Copies of all documents filed with Dissemination Reports - See Questions 22 and 24.

Copies of documents where only one item was sent or delivered are attached hereto.

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13. In addition to the above described activities, if any, have you engaged in activity on your own behalf which benefits any or all of your foreign principals? Yes  No

If yes, describe fully.

N/A

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<sup>2</sup>The term "political activities" means the dissemination of political propaganda and any other activity which the person engaging therein believes will, or which he intends to, prevail upon, indoctrinate, convert, induce, persuade, or in any other way influence any agency or official of the Government of the United States or any section of the public within the United States with reference to formulating, adopting, or changing the domestic or foreign policy of the United States or with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party.

## IV—FINANCIAL INFORMATION

## 14. (a) RECEIPTS—MONIES

During this 6 month reporting period, have you received from any foreign principal named in Items 8, 9 and 10 of this statement, or from any other source, for or in the interests of any such foreign principal, any contributions, income or money either as compensation or otherwise? Yes  No

If yes, set forth below in the required detail and separately for each foreign principal an account of such monies.<sup>3</sup>

<i>Date</i>	<i>From Whom</i>	<i>Purpose</i>	<i>Amount</i>
5/22/90 to 11/21/90	Manulife Financial	Fees for Legal Services	\$15,634.00*
5/22/90 to 11/21/90	Canadian Life and Health Insurance Association	Fees for Legal Services	\$120,039.25
* for activities which do not require registration			\$135,673.25+
+ Amounts paid to Muldoon, Murphy & Faucette law firm for which Registrant is Of Counsel			Total

## (b) RECEIPTS—THINGS OF VALUE

During this 6 month reporting period, have you received any thing of value<sup>4</sup> other than money from any foreign principal named in Items 8, 9 and 10 of this statement, or from any other source, for or in the interests of any such foreign principal? Yes  No

If yes, furnish the following information:

<i>Name of foreign principal</i>	<i>Date received</i>	<i>Description of thing of value</i>	<i>Purpose</i>
N/A			

<sup>3</sup>A registrant is required to file an Exhibit D if he collects or receives contributions, loans, money, or other things of value for a foreign principal, as part of a fund raising campaign. See Rule 201(e).

<sup>4</sup>Things of value include but are not limited to gifts, interest free loans, expense free travel, favored stock purchases, exclusive rights, favored treatment over competitors, "kickbacks," and the like.

15. (a) **DISBURSEMENTS—MONIES**

During this 6 month reporting period, have you

(1) disbursed or expended monies in connection with activity on behalf of any foreign principal named in Items 8, 9 and 10 of this statement?      Yes       No

(2) transmitted monies to any such foreign principal?      Yes       No

If yes, set forth below in the required detail and separately for each foreign principal an account of such monies, including monies transmitted, if any, to each foreign principal.

<i>Date</i>	<i>To Whom</i>	<i>Purpose</i>	<i>Amount</i>
5/22/90	AT&T	Long Distance Telephone	
to			
11/21/90	U.S. Courier	Messenger Services	

**Applicable to: Canadian Life and Health Insurance Association**

**\$8,710.93**

**Total**

## 15. (b) DISBURSEMENTS—THINGS OF VALUE

During this 6 month reporting period, have you disposed of anything of value<sup>5</sup> other than money in furtherance of or in connection with activities on behalf of any foreign principal named in items 8, 9 and 10 of this statement?

Yes  No

If yes, furnish the following information:

<i>Date disposed</i>	<i>Name of person to whom given</i>	<i>On behalf of what foreign principal</i>	<i>Description of thing of value</i>	<i>Purpose</i>
N/A				

## (c) DISBURSEMENTS—POLITICAL CONTRIBUTIONS

During this 6 month reporting period, have you from your own funds and on your own behalf either directly or through any other person, made any contributions of money or other things of value<sup>5</sup> in connection with an election to any political office, or in connection with any primary election, convention, or caucus held to select candidates for political office?

Yes  No

If yes, furnish the following information:

<i>Date</i>	<i>Amount or thing of value</i>	<i>Name of political organization</i>	<i>Name of candidate</i>
N/A			

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**V—POLITICAL PROPAGANDA**

(Section 1(j) of the Act defines "political propaganda" as including any oral, visual, graphic, written, pictorial, or other communication or expression by any person (1) which is reasonably adapted to, or which the person disseminating the same believes will, or which he intends to, prevail upon, indoctrinate, convert, induce, or in any other way influence a recipient or any section of the public within the United States with reference to the political or public interests, policies, or relations of a government of a foreign country or a foreign political party or with reference to the foreign policies of the United States or promote in the United States racial, religious, or social dissensions, or (2) which advocates, advises, instigates, or promotes any racial, social, political, or religious disorder, civil riot, or other conflict involving the use of force or violence in any other American republic or the overthrow of any government or political subdivision of any other American republic by any means involving the use of force or violence.)

16. During this 6 month reporting period, did you prepare, disseminate or cause to be disseminated any political propaganda as defined above? Yes  No

IF YES, RESPOND TO THE REMAINING ITEMS IN THIS SECTION V.

17. Identify each such foreign principal.

**Manulife Financial**  
**Canadian Life and Health Insurance Association**

<sup>5</sup>Things of value include but are not limited to gifts, interest free loans, expense free travel, favored stock purchases, exclusive rights, favored treatment over competitors, "kickbacks," and the like.

18. During this 6 month reporting period, has any foreign principal established a budget or allocated a specified sum of money to finance your activities in preparing or disseminating political propaganda? Yes  No

If yes, identify each such foreign principal, specify amount, and indicate for what period of time.

N/A

19. During this 6 month reporting period, did your activities in preparing, disseminating or causing the dissemination of political propaganda include the use of any of the following:

- Radio or TV broadcasts
- Magazine or newspaper articles
- Motion picture films
- Letters or telegrams
- Advertising campaigns
- Press releases
- Pamphlets or other publications
- Lectures or speeches

Other (specify) \_\_\_\_\_

20. During this 6 month reporting period, did you disseminate or cause to be disseminated political propaganda among any of the following groups:

- Public Officials
- Legislators
- Government agencies
- Other (specify) Treasury and Congressional staff
- Newspapers
- Editors
- Civic groups or associations
- Libraries
- Educational institutions
- Nationality groups

21. What language was used in this political propaganda:

- English
- Other (specify) \_\_\_\_\_

22. Did you file with the Registration Section, U.S. Department of Justice, two copies of each item of political propaganda material disseminated or caused to be disseminated during this 6 month reporting period? Yes \* No

**\*Except for instances where only one letter was sent or delivered. See attached.**

23. Did you label each item of such political propaganda material with the statement required by Section 4(b) of the Act? Yes  No

24. Did you file with the Registration Section, U.S. Department of Justice, a Dissemination Report for each item of such political propaganda material as required by Rule 401 under the Act? Yes \* No

**\*Except for instances where only one letter was sent or delivered. See attached.**

### VI—EXHIBITS AND ATTACHMENTS

25. EXHIBITS A AND B

(a) Have you filed for each of the newly acquired foreign principals in Item 9 the following:

- Exhibit A<sup>6</sup> Yes  No
- Exhibit B<sup>7</sup> Yes  No  N/A

If no, please attach the required exhibit.

(b) Have there been any changes in the Exhibits A and B previously filed for any foreign principal whom you represented during this six month period? Yes  No

If yes, have you filed an amendment to these exhibits? Yes  No  N/A

If no, please attach the required amendment.

N/A

<sup>6</sup>The Exhibit A, which is filed on Form CRM-157 (Formerly OBD-67) sets forth the information required to be disclosed concerning each foreign principal.

<sup>7</sup>The Exhibit B, which is filed on Form CRM-155 (Formerly OBD-65) sets forth the information concerning the agreement or understanding between the registrant and the foreign principal.

26. EXHIBIT C

If you have previously filed an Exhibit C<sup>3</sup>, state whether any changes therein have occurred during this 6 month reporting period. Yes  No

N/A

If yes, have you filed an amendment to the Exhibit C? Yes  No

N/A

If no, please attach the required amendment.

N/A

27. SHORT FORM REGISTRATION STATEMENT

Have short form registration statements been filed by all of the persons named in Items 5 and 7 of the supplemental statement? Yes  No

If no, list names of persons who have not filed the required statement.

N/A

The undersigned swear(s) or affirm(s) that he has (they have) read the information set forth in this registration statement and the attached exhibits and that he is (they are) familiar with the contents thereof and that such contents are in their entirety true and accurate to the best of his (their) knowledge and belief, except that the undersigned make(s) no representation as to the truth or accuracy of the information contained in attached Short Form Registration Statement, if any, insofar as such information is not within his (their) personal knowledge.

(Type or print name under each signature)

(Both copies of this statement shall be signed and sworn to before a notary public or other person authorized to administer oaths by the agent, if the registrant is an individual, or by a majority of those partners, officers, directors or persons performing similar functions who are in the United States, if the registrant is an organization.)

*Mary V. Harcar*

Mary V. Harcar

Subscribed and sworn to before me at State of Maryland

this 21<sup>st</sup> day of December, 19 90

*Sharon L. Blerstad*

(Signature of notary or other officer)

<sup>3</sup>The Exhibit C, for which no printed form is provided, consists of a true copy of the charter, articles of incorporation, association, constitution, and bylaws of a registrant that is an organization. (A waiver of the requirement to file an Exhibit C may be obtained for good cause upon written application to the Assistant Attorney General, Criminal Division, Internal Security Section, U.S. Department of Justice, Washington, D.C. 20530.)

# MULDOON, MURPHY & FAUCETTE

*Attorneys at Law*

5101 WISCONSIN AVENUE, N.W.  
WASHINGTON, D. C. 20016

TELEPHONE (202) 362-0840  
TELECOPIER (202) 966-9408

JOSEPH A. MULDOON, JR.  
GEORGE W. MURPHY, JR.  
DOUGLAS P. FAUCETTE  
CHARLES E. SLOANE  
JOHN R. HALL  
THOMAS J. HAGGERTY\*  
RICHARD V. FITZGERALD  
JOSEPH G. PASSAIC, JR.  
JOHN J. GORMAN  
RALPH E. FRABLE

OF COUNSEL  
MARY V. HARCAR  
JAMES A. HOLLENSTEINER\*

JOSEPH P. DALY  
ANDREW F. CAMPBELL  
LESLIE A. MURPHY  
ALTHEA R. DAY  
LORI A. MAINOUS  
DEBORAH M. AWAI\*  
JOHN BRUNO  
MARY M. SJOQUIST  
CHRISTINA M. GATTUSO\*  
ANN E. COX  
CYNTHIA M. KRUS\*  
JOHN D. REYNOLDS\*  
WILLIAM E. DONNELLY

May 30, 1990

\*NOT ADMITTED IN THE  
DISTRICT OF COLUMBIA

By Hand Delivery

Terri Hauser  
Legislative Director  
Office of Congressman William Bloomfield  
2306 Rayburn House Office Building  
Washington, DC 20515

Dear Terri:

Thank you very much for taking the time to meet with Steve Zimmerman, Ray Britt, and me on May 12, 1990 in order to discuss the concerns of the Canadian life insurance companies\* (which operate in the U.S. with Michigan as the port of entry for their branch operations) with regard to section 842 of the Internal Revenue Code.

As we mentioned during our meeting, and in testimony before the Select Revenue Measures Subcommittee of the House Ways and Means Committee, although section 842 only applies to foreign companies, if it were imposed on the 14 largest U.S. life insurance companies, their aggregate imputed income under section 842 would exceed the net income reported on their NAIC statements by \$2.2 billion. This fact is evidence not only that section 842 has a discriminatory impact on foreign insurance companies but that it is absurd to use 2 year old financial statement data to calculate the minimum amount of investment income which foreign insurance companies must earn in any year.

\* This letter has been issued by Mary V. Harcar, Esq. The issuer has registered as an agent of The Manufacturers Life Insurance Company, 200 Bloor Street East, Toronto, Ontario, Canada, M4W 1E5, under the Foreign Agents Registration Act. Registration materials are available for inspection at the Department of Justice, Washington, D.C. Such registration does not indicate approval by the U.S. Government of the contents of this letter.

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SECTION  
REGISTRATION UNIT

Terri Hauser  
May 30, 1990  
Page 2

You also asked that we provide you with some information regarding the Michigan operations of the Canadian life insurance companies as well as some discussion of why correction of this problem represents "a Michigan concern."

The Canadian life insurance companies which have Michigan as their state of entry have over 100,000 Michigan individual policyholders holding almost \$9 billion face amount of life insurance policies. The Canadian companies also have about 600 Michigan group policyholders holding in excess of \$7 billion face amount of life insurance policies. Each of these group policies have been issued to a Michigan resident employer. Each policy covers the lives of a group of Michigan certificate holders, who are generally employees of the Michigan policyholder. For example, The Manufacturers Life Insurance Company has outstanding approximately 70 group policies which cover the lives of in excess of 31,500 Michigan residents. Additionally, Michigan policyholders hold accident and health insurance policies and annuities purchased from Canadian life insurance companies.

It should also be noted that a number of the Canadian companies have insurance operations conducted through their Michigan subsidiaries (in addition to the insurance business conducted through their branch operation).

The state of Michigan benefits from state valuation fees paid [at the rate of 1¢/\$1,000] on the face value of the total U.S. in force business. This valuation tax is paid on the basis of all policies sold by the company in the U.S. and is paid only to the insurance company's home state or port of entry. During 1989, the Canadian life insurance companies paid in excess of \$2.2 million in valuation fees to Michigan. The Canadian life insurance companies also pay tax under the Michigan Single Business Tax. This Single Business Tax is paid to Michigan based upon policies written in Michigan. These state taxes are direct and significant economic benefits to Michigan attributable to having the Canadian life insurance companies operate in the U.S. with Michigan as their state of entry.

As Steve Zimmerman mentioned during our meeting, a number of provisions have been enacted by the Michigan legislature over the years to help attract the Canadian life insurance companies to locate in Michigan.

Terri Hauser  
May 30, 1990  
Page 3

Thank you again for the opportunity to meet with you. If you have any questions about this material, or if additional information would be helpful, please call me. Thank you for your assistance in this matter.

Sincerely,



Mary V. Harcar

Enclosures  
MVH/tmf

MULDOON, MURPHY & FAUCETTE

*Attorneys at Law*

5101 WISCONSIN AVENUE, N.W.  
WASHINGTON, D.C. 20016

TELEPHONE (202) 362-0840  
TELECOPIER (202) 966-9409

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MARY M. SJOQUIST  
CHRISTINA M. GATTUSO\*  
ANN E. COX  
CYNTHIA M. KRUS\*  
JOHN D. REYNOLDS\*  
WILLIAM E. DONNELLY

\*NOT ADMITTED IN THE  
DISTRICT OF COLUMBIA

July 9, 1990

By Hand Delivery

Jim Sparling  
Office of Congressman Guy Vander Jagt  
2409 Rayburn House Office Building  
Washington, DC 20515

re: Section 842 of the Internal Revenue Code

Dear Jim:

Enclosed is a copy of the pages of the Congressional Record from June 28, 1990 when HR 5207 was jointly introduced by Congressman Levin and Congressman Vander Jagt. HR 5207 amends section 842(b) so that same year tax return data (rather than 2 year old financial statement data) is used to calculate the minimum investment income taxable to foreign insurance companies. The bill also provides for a symmetrical carryover account to assure the payment of tax on the greater of cumulative minimum or cumulative actual net investment income as opposed to the greater of minimum or actual on a year by year basis.

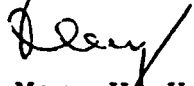
I was hoping to have a printed copy of the provision to include in this package but as of this morning the bill had not yet been printed. I will send you a copy as soon as I am able to obtain one.

MULDOON, MURPHY & FAUCETTE

Jim Sparling  
July 9, 1990  
Page 2

Thank you again for your assistance in this matter. I will keep you posted on our discussions regarding the bill.

Sincerely,



Mary V. Harcar

MVH/tam

Enclosure

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\* This letter has been issued by Mary V. Harcar, Esq. The issuer has registered as an agent of The Manufacturers Life Insurance Company, 200 Bloor Street East, Toronto, Ontario, Canada, M4W 1E5, under the Foreign Agents Registration Act. Registration materials are available for inspection at the Department of Justice, Washington, D.C. Such registration does not indicate approval by the U.S. Government of the contents of this letter.

**MULDOON, MURPHY & FAUCETTE**

*Attorneys at Law*

5101 WISCONSIN AVENUE, N.W.  
WASHINGTON, D. C. 20016

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TELECOPIER (202) 966-9409

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JOHN D. REYNOLDS\*  
WILLIAM E. DONNELLY

\*NOT ADMITTED IN THE  
DISTRICT OF COLUMBIA

July 18, 1990

By Hand Delivery

Norm Richter, Esq.  
Senate Finance Committee  
205 Dirksen Senate Office Building  
Washington, DC 20510

re: HR 5207: Amendments to Section 842(b) of the  
Internal Revenue Code of 1986, as amended  
(the "Code")

Dear Norm:

Thank you very much for meeting with us last week to discuss the problems we have identified in connection with section 842(b). Enclosed is a copy of the testimony submitted on behalf of the Canadian Life and Health Insurance Association\* to the Select Revenue Measures Subcommittee of the House Ways and Means Committee at a hearing held on February 21, 1990. This testimony explains the reasons why we believe the amendments to section 842(b) are needed and also explains how the amendments would operate to correct the identified flaws. These amendments are incorporated in HR 5207. Also enclosed is the February testimony submitted by Treasury in

\* This letter has been issued by Mary V. Harcar, Esq. The issuer has registered as an agent of the Canadian Life and Health Insurance Association, Toronto, Ontario, Canada and The Manufacturers Life Insurance Company, 200 Bloor Street East, Toronto, Ontario, Canada, M4W 1E5, under the Foreign Agents Registration Act. Registration materials are available for inspection at the Department of Justice, Washington, D.C. Such registration does not indicate approval by the U.S. Government of the contents of this letter.

**MULDOON, MURPHY & FAUCETTE**

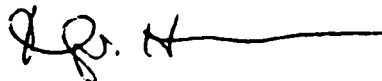
Norm Richter, Esq.  
July 18, 1990  
Page 2

connection with these amendments. In our meetings with Peter Barnes at Treasury, he has acknowledged the flaws we have identified. His concerns center upon complexity involved in the correction of some of these flaws. As we mentioned during our meeting, Treasury is already working towards the use of tax return data to calculate the domestic investment yield and domestic asset/liability ratio.

I will look through my files to see if there are other materials which might be helpful regarding section 842(b). In the meantime, enclosed are copies of IRS Notice 89-96 and 90-13.

Thank you again for the opportunity to discuss section 842(b). If you have any questions or would like any additional information, please call me.

Sincerely,



Mary V. Harcar

MVH/tam

Enclosures

MULDOON, MURPHY & FAUCETTE

*Attorneys at Law*

5101 WISCONSIN AVENUE, N.W.

WASHINGTON, D. C. 20016

TELEPHONE (202) 362-0840

TELECOPIER (202) 966-9409

JOSEPH A. MULDOON, JR.  
GEORGE W. MURPHY, JR.  
DOUGLAS P. FAUCETTE  
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WILLIAM E. DONNELLY

\*NOT ADMITTED IN THE  
DISTRICT OF COLUMBIA

August 31, 1990

Dan Crane, Esq.  
Office of Congressman Frank J. Guarini  
2458 Rayburn House Office Building  
Washington, DC 20515

Dear Dan:

Thank you very much for meeting with Ray Britt, Mary McDonald and me\* on Tuesday with regard to the problems inherent in section 842(b) and the effort to correct those problems by HR 5207.

During our meeting you asked the names of the Canadian companies we represent. Those companies are the following:

The Manufacturers Life Insurance Company  
The Mercantile & General Reinsurance Company plc.  
The Mutual Life Assurance Company of Canada  
North American Life Assurance Company  
Crown Life Insurance Company  
The Great-West Life Assurance Company  
Confederation Life Insurance Company  
The Canada Life Insurance Company  
London Life Insurance Company  
Sun Life Assurance of Canada  
The Imperial Life Assurance Company of Canada  
Seaboard Life Insurance Company  
Northwest Life Assurance Company of Canada

\* This letter has been issued by Mary V. Harcar, Esq. who has registered as an agent of The Manufacturers Life Insurance Company, 200 Bloor Street East, Toronto, Ontario, Canada, M4W 1E5, and the Canadian Life and Health Insurance Association, Inc., Toronto, Ontario, under the Foreign Agents Registration Act. Registration materials are available for inspection at the Department of Justice, Washington, D.C. Such registration does not indicate approval by the U.S. Government of the contents of this letter.

MULDOON, MURPHY & FAUCETTE

Dan Crane, Esq.  
August 31, 1990  
Page 2

Thank you very much for your assistance in this matter. If you have any questions regarding this issue or if you would like additional information, please call me.

Sincerely,



Mary V. Harcar

MULDOON, MURPHY & FAUCETTE

*Attorneys at Law*

5101 WISCONSIN AVENUE, N.W.  
WASHINGTON, D. C. 20016

TELEPHONE (202) 362-0840  
TELECOPIER (202) 966-9409

JOSEPH A. MULDOON, JR.  
GEORGE W. MURPHY, JR.  
DOUGLAS P. FAUCETTE  
CHARLES E. SLOANE  
JOHN R. HALL  
THOMAS J. HAGGERTY\*  
RICHARD V. FITZGERALD  
JOSEPH G. PASSAIC, JR.  
JOHN J. GORMAN  
RALPH E. FRABLE  
JOSEPH P. DALY

OF COUNSEL  
MARY V. HARCAR  
JAMES A. HOLLENSTEINER\*

LESLIE A. MURPHY  
ALTHEA R. DAY  
LORI A. MAINOUS  
JOHN BRUNO  
MARY M. SJOQUIST  
CHRISTINA M. GATTUSO\*  
ANN E. COX  
CYNTHIA M. KRUS\*  
JOHN D. REYNOLDS\*  
WILLIAM E. DONNELLY

\*NOT ADMITTED IN THE  
DISTRICT OF COLUMBIA

October 3, 1990

By Hand Delivery

Charles Mellody  
Special Assistant to the Chairman  
House Ways and Means Committee  
Room H-157  
Capitol Building  
Washington DC

re: HR 5207, Amendments to Section 842(b)  
of the Internal Revenue Code\*

Dear Charlie:

Thank you very much for the opportunity to meet with you in order to discuss HR 5207 and the need for correction to section 842(b) of the Internal Revenue Code of 1986. As we mentioned, HR 5207 corrects some of the most serious distortive problems inherent in section 842(b). [As we mentioned, even if the amendments in HR 5207 were enacted into law, foreign insurance companies would still be taxed on the basis of average domestic insurance company surplus and yield rather than on the basis of their own surplus and yield].

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\* This letter has been issued by Mary V. Harcar, Esq. The issuer has registered as an agent of The Manufacturers Life Insurance Company, 200 Bloor Street East, Toronto, Ontario, Canada, M4W 1E5, and the Canadian Life and Health Insurance Association, 20 Queen Street West, Toronto, Ontario, Canada M5H 3S2, under the Foreign Agents Registration Act. Registration materials are available for inspection at the Department of Justice, Washington, D.C. Such registration does not indicate approval by the U.S. Government of the contents of this letter.

MULDOON, MURPHY & FAUCETTE

Charlie Mellody  
October 3, 1990  
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During our discussions, we mentioned to you that Treasury has expressed support for amending section 842(b) and for HR 5207. It is our understanding that this support for HR 5207 has been communicated to Scott McLeod at the Joint Committee on Taxation and to Don Longano of the Ways and Means Committee staff.

Since current section 842(b) imposes a distorted and unfair tax, we would very much like to have the changes to section 842(b) made by HR 5207 included in the tax bill. It was suggested that a written statement of Treasury's support might be helpful. Enclosed is a letter from Congressman Sander Levin to Ken Gideon, Assistant Secretary (Tax Policy) requesting that Treasury provide a written statement of its views to Congressman Levin.

Thank you again for your assistance in this matter. If you have any questions or if there is any additional information we might provide, please call me.

Sincerely,



Mary V. Harcar

MVH/tam

Enclosure

UNITED STATES DEPARTMENT OF JUSTICE  
REGISTRATION UNIT  
CRIMINAL DIVISION  
WASHINGTON, D.C. 20530

NOTICE

Please answer the following questions and return this sheet in triplicate with your supplemental statement:

1. Is your answer to Item 16 of Section V (Political Propaganda - page 7 of Form OBD-64 - Supplemental Statement):

Yes   X   or No \_\_\_\_\_

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2. Do you disseminate any material in connection with your registration:

Yes \_\_\_\_\_ or No \_\_\_\_\_

If your answer to question 2 is "yes" please forward for our review copies of all such material including: films, film catalogs, posters, brochures, press releases, etc. which you have disseminated during the past six months.)

  
Signature

Mary V. Harcar  
Please type or print name of signatory on the line above

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