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LOBBYING REPORT

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

1. Registrant Name <u>RAYONIER</u>			
2. Address <input type="checkbox"/> Check if different than previously reported <u>50 NORTH LAURA STREET</u>			
3. Principal Place of Business (if different from line 2) City: <u>JACKSONVILLE</u> State/Zip (or Country) <u>FL 32202</u>			
4. Contact Name <u>JAY A. FREDERICKSEN</u>	Telephone <u>(904) 357-9100</u>	E-mail (optional)	5. Senate ID <u>32783</u>
7. Client Name <input checked="" type="checkbox"/> Self			6. House ID # <u>3306</u>

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) OR Year End (July 1-D

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	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> ⇒ \$ <u>29,687</u> Expenses (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).	14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6 Internal Revenue Code
	<input checked="" type="checkbox"/> Method C. Reporting amounts under section 1 Internal Revenue Code

Signature _____

Printed Name and Title _____

LD-2 (REV. 6/98)

Registrant Name RAYONIER Client Name SELF

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each cod information as requested. Attach additional page(s) as needed.

15. General issue area code AGR (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROT</u>	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____ Date _____

Printed Name and Title _____

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Page _

Registrant Name RAYONIER Client Name SELF

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15. General issue area code CAW (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROTT</u>	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____ Date _____

Printed Name and Title _____

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Registrant Name BAYONLER Client Name SELF

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15. General issue area code ENV (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROTT</u>	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____ Date _____

Printed Name and Title _____

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Registrant Name RAYONIER Client Name SELF

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15. General issue area code LBR (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROTT</u>	

19. Interest of each foreign entry in the specific issues listed on line 16 above

Check if None

Signature _____ Date _____

Printed Name and Title _____

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15. General issue area code MAN (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROTT</u>	

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Check if None

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15. General issue area code NAT (one per page)

16. Specific lobbying issues

NONE

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

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<u>JOE PARROTT</u>	

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15. General issue area code RES (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROTT</u>	

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Check if None

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15. General issue area code TAX (one per page)

16. Specific lobbying issues

CAPITAL GAINES TAX REDUCTION FOR FORESTRY PRACTICE

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

HOUSE

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

Name	Covered Official Position (if applicable)
<u>JOE PARROTT</u>	

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

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15. General issue area code TRD (one per page)

16. Specific lobbying issues

SUPPORT FAST TRACK TRADE AUTHORITY

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

HOUSE & SENATE

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

Name	Covered Official Position (if applicable)
<u>JOE PARROTT</u>	

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

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15. General issue area code IRA (one per page)

16. Specific lobbying issues

NONE

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

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<u>JOE PARROTT</u>	

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15. General issue area code UTI (one per page)

16. Specific lobbying issues

NONE

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)
<u>JOE PARROTT</u>	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature [Handwritten Signature] Date 2/9/04

Printed Name and Title Jay A. Fredericksen, Vice President

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