

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

SECRETARY OF THE SENATE
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 H.D.

LOBBYING REPORT

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

1. Registrant Name Dewey Ballantine LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1775 Pennsylvania Avenue, N.W., Washington, D.C. 20006			
3. Principal Place of Business (if different from line 2) City: New York State/Zip (or Country): NY 10019-6092			
4. Contact Name Joseph K. Dowley	Telephone 202-862-1034	E-mail (optional)	5. Senate ID # 12174-292
7. Client Name <input type="checkbox"/> Self United States Telephone Association			6. House ID # 31700017

TYPE OF REPORT 8. Year 1999 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 ⇨ \$ 40,000
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 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

Signature Joseph K. Dowley

Printed Name and Title Joseph K. Dowley, Partner

Registrant Name Dewey Ballantine LLP Client Name United States Telephone Association

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

Cost of Removal expensing issue
Internal Use Software

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

U.S. House of Representatives
U.S. Senate
Department of Treasury

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

Name	Covered Official Position (if applicable)	New
Joseph K. Dowley		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

Signature *Joseph K. Dowley* Date 2/14/00
Printed Name and Title Joseph K. Dowley, Partner