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LOBBYING REPORT

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

1. Registrant Name Swidler Berlin Shereff Friedman LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 3000 K Street, N.W., Suite 300			
3. Principal Place of Business (if different from line 2) City: Washington State/Zip (or Country) DC 20007			
4. Contact Name Brian W. Fitzgerald	Telephone (202) 424-7500	E-mail (optional)	5. Senate ID # 37460-280
7. Client Name <input type="checkbox"/> Self Microsoft Corporation			6. House ID # 31419006

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	
<p>12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇨ \$ <u>120,000.00</u> Income (nearest \$20,000)</p> <p>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).</p>	<p>13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature _____

Printed Name and Title Brian W. Fitzgerald

Swidler Berlin Shereff
Registrant Name Friedman LLP Client Name Microsoft Corporation

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

Research and Experimentation Tax Credit.

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

U.S. House of Representatives
U.S. Senate
Executive Office of Legislative Affairs

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

Name	Covered Official Position (if applicable)	New
Barry B. Drenfeld		<input type="checkbox"/>
Brian W. Fitzgerald		<input type="checkbox"/>
Gary G. Gallant		<input type="checkbox"/>
H.P. Goldfield		<input checked="" 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  Date 2/14/2000

Printed Name and Title Brian W. Fitzgerald -- Partner