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LOBBYING REPORT

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

1. Registrant name Ernst & Young LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1225 Connecticut Avenue, NW Washington DC 20036 USA			
3. Principal place of business (if different than line 2) New York NY 10036 USA City State/Zip or Country			
4a. Contact Name Mr. Thomas Neubig	b. Telephone number 202-327-8817	c. E-mail tom.neubig@ey.com	5. Senate ID # 13825
7. Client Name <input type="checkbox"/> Self National Association of Real Estate Investment Trusts			6. House ID # 30288000

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

<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>10,000</u></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"/> ⇨ \$ _____</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 Int Revenue Code</p>
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Senate Password

Signature Thomas S Neubig Date 8/14/2006

Printed Name and Title Thomas S. Neubig, National Director Quantitative Economics & Statistics

0000251492

Digitally signed by Thomas S Neubig
DN: cn = Thomas S Neubig, c = US, o = DMT ACEE Bureau Representative, ou = EPNP
#0019000LLP
Reason: I am the author of the document
Date: 2006.08.14 22:31:00 -0400



Registrant Name Ernst & Young LLP

Client Name National Association of Real Estate Investme
Trusts

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

15. General issue area code TAX - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

REIT Investment Diversification and Empowerment Act of 2006

17. House(s) of Congress and Federal agencies contacted None House Senate Other

Joint Committee on Taxation

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

Name	Covered Official Position (if applicable)
Thomas Neubig	
Robert Rozen	

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

Signature Document digitally signed on Page 1. Date 8/14/2006

Printed Name and Title Thomas S. Neubig, National Director Quantitative Economics & Statistics

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