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LOBBYING REPORT

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

1. Registrant Name GARDNER, CARTON & DOUGLAS			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1301 K Street, N.W. Suite 900, East Tower City Washington, D.C. State/Zip (or Country) 20005			
3. Principal Place of Business (if different from line 2) City Chicago State/Zip (or Country) IL 60610-4795			
4. Contact Name Kathleen Nilles	Telephone 202 408-7240	E-mail (optional)	5. Senate ID # 15805-191
7. Client Name <input type="checkbox"/> Self National Indian Gaming Association			6. House ID # 30255017

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>\$40,000.00</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(c) of the Internal Revenue Code</p>

Signature *Kathleen M Nilles* Date 2/10/00
Printed Name and Title Kathleen Nilles - Partner Page 1 of 2

Registrant Name: GARDNER, CARTON & DOUGLAS

Client Name: National Indian Gaming 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

**H.R.1814, To provide incentives for Indian tribes to collect and pay lawfully imposed State sales taxes on goods sold on tribal lands and to provide for penalties against Indian tribes that do.,
H.R.1943, Indian Tribal Government Unemployment Compensation Act Tax Relief Amendments of 1999,
S.1726, Reform Treatment of Indian Governments under FUTA,
S.550, State Excise, Sales, and Transaction Tax Enforcement Act of 1999,
Taxation of Indian Gaming
Internal Revenue Restructuring**

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

**House of Representatives
Internal Revenue Service
Senate
U.S. Department of Treasury**

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

Name	Covered Official Position (if applicable)	New
Nilles, Kathleen		No

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

Signature *Kathleen M. Nilles* Date 2/18/00

Printed Name and Title Kathleen Nilles - Partner Page 2 of 2