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SECRETARY OF THE SENATE
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LOBBYING REPORT H.O.

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

1. Registrant Name Caplin & Drysdale, Chartered			
2. Address <input type="checkbox"/> Check if different than previously reported		One Thomas Circle, N.W. Washington, DC 20005	
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID #
Kent A. Mason	(202) 862-5000		8203-87
7. Client Name <input type="checkbox"/> Self			6. House ID #
National Rural Electric Cooperative Association			31112001

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>20,000</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 checked="" type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature _____
Printed Name and Title Kent A. Mason, Member and Shareholder

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

See Attachment

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

House, Senate, PBGC, Treasury, IRS, Joint Committee on Taxation

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

Name	Covered Official Position (if applicable)	New
Kent A. Mason		<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 _____ Date _____

Printed Name and Title Kent A. Mason, Member and Shareholder

Nat. Rural (TAX)

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H.R. 1102, the Comprehensive Retirement Security and Pension Reform Act, all provisions. S. 741, the Pension Coverage and Portability Act, all provisions. S. 646, the Retirement Savings Opportunity Act of 1999, all provisions. S. 1176/H.R. 659 Pension Right to Know Act, all provisions. S. 1300, Older Worker Pension Protection Act, all sections. H.R. 1213, Employee Pension Portability and Accountability Act of 1999, all provisions. Proposals to improve defined benefit plans. H.R. 739, Retirement Account Portability Act of 1999, all sections. S. 1429/H.R. 2488, Taxpayer Refund and Relief Act of 1999, Title XII and employee benefits portions of Titles XVI and XVII. H.R. 3081, Wage and Employment Growth Act of 1999, Title III. S.625/H.R. 833, Bankruptcy Reform Act of 2000, Subtitle C of Title XIII. Treasury Regulations 1.401(a)(4), 1.410(b), and 1.414(r). H.R. 3490, Professional Employer Organization Workers Benefits Act of 1999, all portions. S.1134, Affordable Education Act of 1999, section 408. H.R. 434, Trade and Development Act of 1999, section 502. S. 1256, Patients' Bill of Rights, section 604. H.R. 2990 Patients' Bill of Rights Plus Act, section 808. S. 1344, Patients' Bill of Rights Plus Act, section 808. S.1429/H.R. 2488, Taxpayer Refund and Relief Act of 1999, section 1312.

Registrant Name Caplin & Drysdale Client Name National Rural Electric Cooperative 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 LER (one per page)

16. Specific lobbying issues

See Attachment


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

House, Senate, PBGC, Joint Committee on Taxation

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

Name	Covered Official Position (if applicable)	New
Kent A. Mason		<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  Date 2/14/60

Printed Name and Title Kent A. Mason, Member and Shareholder

Nat. Rural (LBR)

PAGE 6 of 7

H.R. 1102, the Comprehensive Retirement Security and Pension Reform Act, all provisions. S. 741, the Pension Coverage and Portability Act, all provisions. S. 646, the Retirement Savings Opportunity Act of 1999, all provisions. S. 1176/H.R. 659 Pension Right to Know Act, all sections. S. 1300, Older Worker Pension Protection Act, all sections. H.R. 1213, Employee Pension Portability and Accountability Act of 1999, all provisions. Proposals to improve defined benefit plans. H.R. 739, Retirement Account Portability Act of 1999, all sections. S.1429/H.R. 2488, Taxpayer Refund and Relief Act of 1999, Title XII and employee benefits portions of Title XV. H.R. 3081, Wage and Employment Growth Act of 1999, Title III. S.625/H.R. 833, Bankruptcy Reform Act of 2000, Subtitle C of Title XIII.