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LOBBYING REPORT

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

1. Registrant Name <u>Caplin & Drysdale, Chartered</u>			
2. Address <input type="checkbox"/> Check if different than previously reported <u>One Thomas Circle, N.W., Washington, D.C., 20005</u>			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name <u>Kent A. Mason</u>	Telephone	E-mail (optional)	5. Senate ID # <u>8203-90</u>
7. Client Name <input type="checkbox"/> Self <u>Variable Annuity Life Insurance Co.</u>	6. House ID # <u>31112009</u>		

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 style="text-align: center;">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 style="text-align: center;">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 _____

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 LBR (one per page)

16. Specific lobbying issues

See Attachment

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

House, Senate, PBGT, Treasury Department, IRS

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

Name	Covered Official Position (if applicable)	New
Richard W. Skillman		<input type="checkbox"/>
Kent A. Mason		<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 _____

S. 2329, Retirement Account Portability Act of 1998, all provisions of this pension reform legislation. S. 2339, Pension Coverage and Portability Act, all provisions of this pension reform legislation. H.R. 3788, Retirement Security for the 21st Century Act, all provisions of this pension reform legislation. 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. H.R. 1213, Employee Pension Portability and Accountability Act of 1999, all provisions. H.R. 3503, Retirement Account Portability Act of 1998, all provisions of this pension reform legislation. H.R. 739, Retirement Account Portability Act of 1999, all sections.

Registrant Name Caplin & Drysdale Client Name Variable Annuity Life Insurance Co.

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 Department, IRS

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

Name	Covered Official Position (if applicable)	New
Richard W. Skillman		<input type="checkbox"/>
Kent A. Mason		<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 entry in the specific issues listed on line 16 above Check if None

Signature  Date 8/16/99

Printed Name and Title Richard W. Skillman, Member & Shareholder

S. 2329, Retirement Account Portability Act of 1998, all provisions of this pension reform legislation. S. 2339, Pension Coverage and Portability Act, all provisions of this pension reform legislation. H.R. 3788, Retirement Security for the 21st Century Act, all provisions of this pension reform legislation. 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. H.R. 1213, Employee Pension Portability and Accountability Act of 1999, all provisions. H.R. 3503, Retirement Account Portability Act of 1998, all provisions of this pension reform legislation. H.R. 739, Retirement Account Portability Act of 1999, all provisions. IRS Notice 99-5. IRS Notice 98-52. Revenue Ruling 81-225, qualified variable annuities.