

Clerk of the House of Representatives
 Legislative Resource Center
 B-106 Cannon Building
 Washington, DC 20515

Secretary of the Senate
 Office of Public Records
 232 Hart Building
 Washington, DC 20510

SECRETARY OF THE SENATE

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LOBBYING REPORT

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

1. Registrant Name CARILL GORDON & REINDEL			
2. Address <input type="checkbox"/> Check if different than previously reported 80 PINE STREET, NEW YORK, NEW YORK 10005			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name DONALD J. MULVINHILL	Telephone (202) 862-8950	E-mail (optional) MULVID@CGRDC.COM	5. Senate ID # 53061-12
7. Client Name <input type="checkbox"/> Self XL CAPITAL LTD.			6. House ID # 34928000

TYPE OF REPORT 8. Year 2000 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>160,000.00</u> <small>income (nearest \$20,000)</small></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"/> ⇒ \$ _____ <small>Expenses (nearest \$20,000)</small></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 DONALD J. MULVINHILL, A MEMBER OF THE FIRM

Registrant Name CAHILL GORDON & REINDEL Client Name XL CAPITAL LTD.

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

Federal tax matters relating to insurance companies, that is, H.R. 4192, 106th Congress, 2d Session, and its provisions relating to reinsurance with foreign persons and treatment under U.S. income tax laws.

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

U.S. Senate
U.S. House of Representatives
Department of the Treasury
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
IMMANUEL KOHN		<input type="checkbox"/>
BENJAMIN J. COHEN		<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

XL Insurance Ltd. (identified on LD-1)
XL Mid Ocean Re Insurance (identified on LD-1)
XL Financial Assurance Ltd. (identified on LD-1)

Signature

Donald J. Mulvihill

Date

July 27, 2000

Printed Name and Title DONALD J. MULVIHILL, A MEMBER OF THE FIRM