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### LOBBYING REPORT

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

HAND DELIVERED

1. Registrant Name <b>Ernst &amp; Young LLP</b>			
2. Address <input type="checkbox"/> Check if different than previously reported <b>1225 Connecticut Avenue, NW</b>			
3. Principal Place of Business (if different from line 2) City: <b>Washington, DC</b> State/Zip (or Country) <b>20036</b>			
4. Contact Name <b>Phillip D. Moseley</b>	Telephone <b>(202) 327-6319</b>	E-mail (optional)	5. Senate ID # <b>13825-387</b>
7. Client Name <input type="checkbox"/> Self <b>Non-Accrual Experience Method Coalition</b>	6. Home ID # <b>30288038</b>		

TYPE OF REPORT 8. Year 1999 Mid-year (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

12. Lobbying Firms	13. Organizations
<b>INCOME</b> relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> ⇨ \$ <u>40,000</u> Income (nearest \$20,000)	<b>EXPENSES</b> relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Expenses (nearest \$20,000)
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).	<b>14. REPORTING METHOD.</b> Check box to indicate expense accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature

Printed Name and Title

Phillip D. Moseley, Partner

Registrant Name Ernst & Young, LLP Client Name Non-Accrual Experience Method Coalition

**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

Tax legislation affecting IRC § 448(d)(5) concerning the non-accrual experience method.

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

US House of Representatives  
US Senate  
Treasury/Internal Revenue Service

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

Name	Covered Official Position (if applicable)	New
Philip D. Moseley		<input type="checkbox"/>
Henry C. Ruempler		<input type="checkbox"/>
Patrick G. Heck		<input type="checkbox"/>
Donna Steele Flynn	Staff Director Ways & Means Oversight Subcommittee	<input type="checkbox"/>
John D. Porter		<input type="checkbox"/>
Lauren A. Darling		<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 August 13, 1999  
Printed Name and Title Phillip D. Moseley, Partner