

LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration 1. Effective Date of Registration December 1, 1999

2. House Identification Number _____ Senate Identification Number _____

REGISTRANT

3. Registrant Name **Ernst & Young LLP**

Address **1225 Connecticut Avenue, NW**

City **Washington, DC** State _____ Zip **20036**

4. Principal place of business (if different from line 3)

City _____ State/Zip (or Country) _____

5. Telephone number and contact name

(**202**) **327-6319** Contact **Phillip D. Moseley** E-mail (optional) _____

6. General description of registrant's business or activities

Accounting

CLIENT *A Lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should check the box labeled "Self" and proceed to line 10.* Self

7. Client name **Association of American Railroads**

Address **50 F Street, NE**

City **Washington, DC** State _____ Zip **20005**

8. Principal place of business (if different from line 7)

City _____ State/Zip (or Country) _____

9. General description of clients business or activities

Railroad/Transportation

LOBBYIST

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for the client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
Phillip D. Moseley	
Henry C. Ruempler	
Donna Steele Flynn	
Patrick G. Heck	
John D. Porter	
Lauren A. Darling	

LOBBYING ISSUES

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page 1.

TAX

12. Specific lobbying issues (current and anticipated)

Repeal of the 4.3 cent per gallon motor fuel excise tax.

AFFILIATED ORGANIZATIONS

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or in major part plans, supervises or controls the registrant's lobbying activities?

- No ⇒ Go to line 14. Yes ⇒ Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

Name	Address	Principal Place of Business (city and state or country)

FOREIGN ENTITIES

14. Is there any foreign entity that

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; or
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes activities of the client or any organization on line 13; or
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

- No ⇒ Sign and date the registration. Yes ⇒ Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client

Signature *Phillip D. Masoley* Date February 14, 2006
 Printed Name and Title Phillip D. Masoley, Partner