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LOBBYING REPORT

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

1. Registrant Name Caplin & Drysdale, Chartered			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address One Thomas Circle NW, Ste 1100 City Washington State/Zip (or Country) DC 20005			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Terri Ballard	Telephone 202/862-5095	E-mail (optional) tb@capdale.com	5. Senate ID # 8203-87
7. Client Name <input type="checkbox"/> Self National Rural Electric Cooperative Association			6. House ID # 31112001

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) OR Year End (July 1-Dec

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 Lobby

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$40,000.00</u> Income (nearest \$20,000)	\$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).	14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of
	<input type="checkbox"/> Method A. Reporting amounts using LDA definit
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(c) Internal Revenue Code

Signature _____ Date 8/8/2002

Registrant Name: Caplin & Drysdale, Chartered

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 LBR (one per page)

16. Specific Lobbying issues
See attached.

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

**Department of Labor
Equal Opportunity Employment Commission
House of Representatives
Internal Revenue Service
Senate
Treasury Department**

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

Name	Covered Official Position (if applicable)
Mason, Kent	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date 8/8/2002

Registrant Name: Caplin & Drysdale, Chartered

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 TAX (one per page)

16. Specific Lobbying issues
See attached.

17. House(s) of Congress and Federal agencies contacted Check if None
**Department of Labor
House of Representatives
Internal Revenue Service
Senate
Treasury Department**

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

Name	Covered Official Position (if applicable)
Mason, Kent	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature  Date 8/8/2002

(NRECA) (LBR)

Administrative guidance under pension provisions of H.R. 1836, the Economic Growth and Tax Relief Reconciliation Act of 2001. Phased retirement issues, including H.R. 4837, Phased Retirement Liberalization Act, all provisions, and S. 2853, all provisions. New pension reform proposals for future legislation. Pension proposals dropped from H.R. 1836 for procedural reasons. Application of ADEA to retiree health plans, including administrative guidance or legislation (H.R. 2558, Teacher Voucher Act of 2001). Technical corrections to pension provisions of H.R. 1836, as reflected in section 3529 (the Economic Security and Worker Assistance Act of 2001). PBGC premium reform in section 605 of H.R. 1836 and the rules regarding defined benefit plan valuation dates.

Pension provisions of the following bills: H.R. 3090, Job Creation and Worker Assistance Act of 2002; H.R. 3918, Job Security Improvement Act of 2002; H.R. 4482; H.R. 4804; H.R. 4931, Retirement Savings Security Act of 2002; S. 1677, Investment Advice Act of 2001; S. 2563; S.2733.

Blackout period provisions in the following bills: H.R. 3657, Employee Pension Freedom Act of 2002; H.R. 3669, Employee Retirement Savings Bill of Rights; H.R. 3762, Pension Security Act of 2002; H.R. 3763, Corporate and Auditing Accountability, Responsibility, and Transparency Act of 2002; S.1919, Retirement Security and Protection Act of 2002; S. 1921, Pension Protection Act; S. 1969, Pension Security Act of 2002; S. 1971, National Employee Savings and Trust Equity Guaranty Act of 1992, Protecting America's Pensions Act of 2002; S.2190, Worker Investment and Retirement Education Act of 2002; S. 2673, Public Company Accounting Reform and Investor Protection Act of 2002; Finance Committee bill being considered with respect to retirement plan investment issues.

(NRECA) (TAX)

Administrative guidance under pension provisions of H.R. 1836, the Economic Growth and Tax Relief Reconciliation Act of 2001. Possible Code section 457 reform. Phased retirement issues, including H.R. 4837, Phased Retirement Liberalization Act, all provisions, and S. 2853, all provisions. New pension reform proposals for future legislation. Pension proposals dropped from H.R. 1836 for procedural reasons. Technical corrections to pension provisions of H.R. 1836, as reflected in section 3529 (the Economic Security and Worker Assistance Act of 2001). Reform of Reg. § 1.414(s)-1. Reform of the rule regarding defined benefit plan valuation dates.

Pension provisions of the following bills: H.R. 3090, Job Creation and Worker Assistance Act of 2002; H.R. 3918, Job Security Improvement Act of 2002; H.R. 4482; H.R. 4804; H.R. 4931, Retirement Savings Security Act of 2002; S. 1677, Investment Advice Act of 2001; S. 2563; S.2733.

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