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LOBBYING REPORT

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

1. Registrant Name R. Duffy Wall & Associates, Inc.			
2. Address: <input type="checkbox"/> Check if different than previously reported 601 13th Street, N.W. Washington DC 20005 Suite 410 South DC 20005			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or County): _____			
4. Contact Name Daniel Scherder		Telephone (202) 737-0100	E-mail (optional) _____
7. Client Name <input type="checkbox"/> Self Drummond Coal Company		5. Senate ID # 40362-253	
		6. House ID # 30174029	

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 checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> >> \$ _____ 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>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 _____ Date 08/14/2000

Printed Name and Title Bill K. Brewster - Chairman Page 1 of 2

Registrant Name: R. Duffy Wall & Associates, Inc.

Client Name: Drummond Coal Company

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

General tax representation including alternative minimum tax and other natural resources tax issues.

17. House(s) of Congress and Federal agencies contacted
House of Representatives
Senate

Check if None

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

Name	Covered Official Position (if applicable)	New
Scherder, Daniel		No

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature *Bill Brewster* Date 08/14/2000

Printed Name and Title Bill K. Brewster - Chairman Page 2 of 2