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LOBBYING REPORT

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

1. Registrant Name David F. Gencarelli	
2. Address <input type="checkbox"/> Check if different than previously reported 410 3rd St SE #2	
3. Principal Place of Business (if different from line 2) City: Washington State/Zip (or Country): DC 20003	
4. Contact Name (202) 543-6972	5. Senate ID # 15918-24
Telephone: (202) 543-6972 E-mail (optional): gnx24@ix.netcom.com	6. House ID # 32697007
7. Client Name <input type="checkbox"/> Self Guardian Life Insurance Company	

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>40,000</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 checked="" 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: *David F. Gencarelli*

Printed Name and Title: David F. Gencarelli

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Guardian Life Insurance
 Registrant Name David F. Gencarelli Client Name Company of America

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 HR 3905 S 2874 Repeal of I.R.C. Sections 809 and 815

17. House(s) of Congress and Federal agencies contacted Check if None
House Ways & Means staff; Senate Finance Committee staff
Staff in offices of Senators Breaux, Schumer, Hatch, Coverdell,
Conrad, Kerry of Neb., Robb, Gordon, Murray, Santorum, Kohl,
Feingold. Offices of House Members Velazquez, Lazio and all Ways & Means
Committee Members

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

Name	Covered Official Position (if applicable)	New
David F. Gencarelli		<input type="checkbox"/>
		<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

Signature *David F. Gencarelli* Date Oct 27, 2000
 Printed Name and Title David F. Gencarelli

Registrant Name David F. Gencarelli Client Name Company of America

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 HC R (one per page)

16. Specific lobbying issues HR 2990 Patient Bill of Rights
Medical Privacy Legislation
HR. 1304 Antitrust law changes for medical providers

17. House(s) of Congress and Federal agencies contacted Check if None
House and Senate Judiciary Committee staff
Staff from Wisconsin, Washington, New York, New Jersey,
Pennsylvania delegation offices. Also offices of Cliff Stearns,
John Mica, Tom Campbell.

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

Name	Covered Official Position (if applicable)	New
David F. Gencarelli		<input type="checkbox"/>
		<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

Signature: [Signature] Date: Oct 27, 2000
Printed Name and Title: David F. Gencarelli