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Washington, DC 20510

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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 Kent Mason	Telephone 202/862-5000	E-mail (optional) kam@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 2001 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 Activities

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: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$60,000.00</u> Income (nearest \$20,000)	EXPENSES 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).	14. REPORTING METHOD. Check box to indicate the accounting method. See instructions for description of method. <input type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 6033(b) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____ Date 8/14/2001



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

17. House(s) of Congress and Federal agencies contacted Check if None
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 8/14/2001



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)

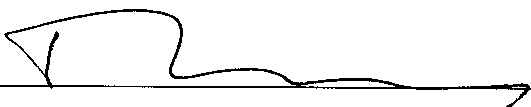
16. Specific Lobbying issues

17. House(s) of Congress and Federal agencies contacted Check if None
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 8/14/2001



(NRECA) (LBR)

H.R. 10, the Comprehensive Retirement Security and Pension Reform Act of 2001, all provisions. H.R. 1836, the Eco Growth and Tax Relief Reconciliation Act of 2001, all pension provisions of Title VI. S. 742, Retirement Security and Act of 2001, all provisions. Administrative guidance under pension provisions of H.R. 1836. Phased retirement issues H.R. 4837, Phased Retirement Liberalization Act, all provisions, and S. 2853, all provisions. New pension reform pro future legislation. Pension proposals dropped from H.R. 1836 for procedural reasons. Application of ADEA to retiree plans.

(NRECA) (TAX)

H.R. 10, the Comprehensive Retirement Security and Pension Reform Act of 2001, all provisions. H.R. 1836, the Eco Growth and Tax Relief Reconciliation Act of 2001, all pension provisions of Title VI. S. 742, Retirement Security and Act of 2001, all provisions. Administrative guidance under pension provisions of H.R. 1836. Possible Code section 45 Phased retirement issues, including H.R. 4837, Phased Retirement Liberalization Act, all provisions ,and S. 2853, all p New pension reform proposals for future legislation. Pension proposals dropped from H.R. 1836 for procedural reason

