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LOBBYING REPORT

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

1. Registrant Name Ernst & Young LLP	
2. Address <input type="checkbox"/> Check if different than previously reported 1225 Connecticut Avenue, NW	
3. Principal Place of Business (if different from line 2) City: Washington, DC State/Zip (or Country) 20036	
4. Contact Name Telephone E-mail (optional) Phillip D. Moseley (202) 327-6319	5. Senate ID # 13825-327
7. Client Name <input type="checkbox"/> Self Massachusetts Mutual Life Insurance Co.	6. Home ID # 30288027

TYPE OF REPORT 8. Year 2000 Mid-year (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 June 30, 2000 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13	
12. Lobbying Firms 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>80,000</u> Income (nearest \$20,000)	13. Organizations 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)
14. REPORTING METHOD. Check box to indicate expense-accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code	

Signature Phillip D. Moseley

Printed Name and Title Phillip D. Moseley, Partner

Form LD-2 (Rev. 6/98)

Page 1 of 7

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

- S 892, all provisions of the bill (relating to extending or making permanent the Subpart F exclusion for active financing income earned overseas)
- HR 984, the "Caribbean and Central America Relief and Economic Stabilization Act," provisions relating to § 419A(f)(6) Employee Welfare Benefits Trusts.
- HR 3905, S 2874, "Life Insurance Tax Simplification Act of 2000" all provisions of the bill.
- The Administration's Revenue Proposals for Fiscal Year 2001 relating to business owned life insurance, life insurance and annuities generally, deferred acquisition costs (DAC) for life insurance, and 419A(f)(6) Employee Welfare Benefits Trust.
- HR 434, "African Growth and Opportunity Act," provisions related to charitable split dollar insurance arrangements and 419A(f)(6) Employer Welfare Benefits Trusts.
- S 1134, "Affordable Education Act of 1999," provisions related to charitable split dollar insurance arrangements and 419A(f)(6) Employer Welfare Benefits Trust.
- HR 3081, "Small Business Tax Fairness Act of 2000," provision relating to pension expansion.
- HR 2255, "Abusive Tax Shelter Shutdown Act of 1999," all provisions of the bill.
- HR 2102, "Long Term Care and Retirement Security Act of 1999," all provisions of the bill.
- Modified Endowment Contracts Correction IRS Revenue Procedure, Rev. Proc. 99-27
- Global Interest Netting Revenue IRS Procedure, Rev. Proc. 99-19.

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

US House of Representatives
US Senate
Treasury

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

Name	Covered Official Position (if applicable)	New
Phillip D. Moseley		<input type="checkbox"/>
Henry C. Rueimpler		<input type="checkbox"/>
Patrick G. Heck		<input type="checkbox"/>
Donna Steele Flynn		<input type="checkbox"/>
John D. Porter		<input type="checkbox"/>
Lauren A. Darling		<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 *Phillip D. Moseley* Date August 14, 2000
Printed Name and Title Phillip D. Moseley, Partner

Registrant Name Ernst & Young, LLP Client Name Massachusetts Mutual Life Insurance Co.

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 FIN (one per page)

16. Specific lobbying issues

- HR 1089, "Mutual Fund Tax Awareness Act of 2000," all provisions of the bill.

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

US House of Representatives
US Senate
Treasury

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

Name	Covered Official Position (if applicable)	New
Philip D. Moseley		<input type="checkbox"/>
Henry C. Ruempler		<input type="checkbox"/>
Patrick G. Heck		<input type="checkbox"/>
Donna Steefe Flynn		<input type="checkbox"/>
John D. Porter		<input type="checkbox"/>
Lauren A. Darling		<input type="checkbox"/>
		<input type="checkbox"/>
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15. General issue area code BNK (one per page)

16. Specific lobbying issues

- HR 833, S 625, "Bankruptcy Reform Act," provisions relating to single asset real estate and placing a cap on the amount of protection for retirement savings.

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

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)	New
Phillip D. Moseley		<input type="checkbox"/>
Henry C. Ruempler		<input type="checkbox"/>
Patrick G. Heck		<input type="checkbox"/>
Donna Steele Flynn		<input type="checkbox"/>
John D. Porter		<input type="checkbox"/>
Lauren A. Darling		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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15. General issue area code HCR (one per page)

16. Specific lobbying issues

- H.R. 1941, "Health Information Privacy Act," all provisions of the bill.

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

US House of Representatives
US Senate
Health and Human Services

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

Name	Covered Official Position (if applicable)	New
Phillip D. Moseley		<input type="checkbox"/>
Henry C. Ruempler		<input type="checkbox"/>
Patrick G. Heck		<input type="checkbox"/>
Donna Steele Flynn		<input type="checkbox"/>
John D. Porter		<input type="checkbox"/>
Lauren A. Darling		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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15. General issue area code RET (one per page) (1 of 2 Code: RET)

16. Specific lobbying issues

- S 646, "Retirement Savings Opportunity Act of 1999", all provisions of the bill.
- S 741, "Pension Coverage and Portability Act", all provisions of the bill.
- HR 1102, "Comprehensive Retirement Security and Pension Reform Act", all provisions of the bill.
- HR 739, "Retirement Account Portability Act of 1999", all provisions of the bill.
- HR 1213 "Employee Pension Portability and Accountability Act of 1999", all provisions of the bill.
- S 659, HR 1176, "Pension Right to Know Act," all provisions of the bill.
- HR 3081, "The Small Business Tax Fairness Act of 2000," all provisions of the bill.
- HR 4747, "Retirement Security Advice Act of 2000," all provisions of the bill.
- HR 4748, "Comprehensive ERISA Modernization Act of 2000," all provisions of the bill.
- HR 4749, "ERISA Modernization Act of 2000," all provisions of the bill.
- HR 3047, S 1708, "Pension Reduction Disclosure Act of 1999," all provisions of the bill.
- S 1300, HR 2759, "Older Workers Pension Protection Act of 1999," all provisions of the bill.
- S 1640, HR 2902, "Pension Benefits Protection and Preservation Act of 1999," all provisions of the bill.
- S 476, "Comprehensive Pension and Retirement Security Act of 1999," all provisions of the bill.

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

US House of Representatives Department of Labor
US Senate Pension Benefit Guaranty Corporation
Treasury
IRS

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

Name	Covered Official Position (if applicable)	New
Phillip D. Moseley		<input type="checkbox"/>
Henry C. Ruempler		<input type="checkbox"/>
Patrick G. Heck		<input type="checkbox"/>
Donna Steele Flynn		<input type="checkbox"/>
John D. Porter		<input type="checkbox"/>
Lauren A. Darling		<input type="checkbox"/>

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15. General issue area code RET (one per page) (2 of 2 Code: RET)

16. Specific lobbying issues

- Harris Trust Regulations at DOL
- Department of Labor Class Exemption for Loans because of Y2K problems
- HR 2190, "Secure Assets for Employees (SAFE) Plan Act of 1999," all provisions of the bill.
- DOL Proposed Class Exemption for Cross-Trading of Securities.
- Clinton Administration Legislative Proposal to Improve Disclosure of Pension Amendments Significantly Reducing Future Benefit Accruals .
- DOL Guidance on 401(K) plan fees charged by insurance companies and mutual funds.

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

US House of Representatives
US Senate
Treasury
IRS
Department of Labor
Pension-Benefit Guaranty Corporation

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Name	Covered Official Position (if applicable)	New
Phillip D. Moseley		<input type="checkbox"/>
Henry C. Ruempler		<input type="checkbox"/>
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Donna Steele Flynn		<input type="checkbox"/>
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