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LOBBYING REPORT

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

1. Registrant Name Davis & Harman			
2. Address <input type="checkbox"/> Check if different than previously reported 1455 Pennsylvania Avenue NW, Suite 1200, Washington, DC 20004			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name Janis McClintock	Telephone 202/347-2230	E-mail (optional)	5. Senate ID# 11674-164
5. Client Name <input type="checkbox"/> Self CIGNA Corporation			6. House ID # 31318006

TYPE OF REPORT 8. Year **2000** Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if filing amends a previously filed versions 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"/> \$10,000 or more <input checked="" type="checkbox"/> \$ 20,000.00 <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 type="checkbox"/> \$10,000 or more <input type="checkbox"/> \$ _____ <small>Income (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(c) of the Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

Registrant Name Davis & Harman

Client Name CIGNA Corporation

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

- Proposals that would increase the rate of tax on deferred acquisition costs
- Proposals relating to business-owned life insurance
- Consolidated return issues relating to life insurance companies
- Proposals that would require recapture of policyholder's surplus account
- S.2874/H.R. 3905, Life Insurance Simplification Act

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

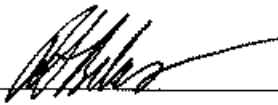
House of Representatives
Senate

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

Name	Covered Official Position (if applicable)	New
		<input type="checkbox"/>
Richard S. Belas		<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



Date

8/9/00

Printed Name and Title Richard S. Belas, Partner