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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)	5. Senate ID #
Phillip D. Moseley (202) 327-6319	13825-532
7. Client Name <input type="checkbox"/> Self	6. Home ID #
Dewey Ballantine	30288049

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 5/31/00 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 type="checkbox"/> ⇔ \$ <u>20,000</u> 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>
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Signature *Phillip D. Moseley*

Printed Name and Title Phillip D. Moseley, Partner



Registrant Name Ernst & Young, LLP Client Name Dewey Ballantine

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

Clarification of the tax status of professional employer organizations.

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

US House of Representatives
US Senate
Treasury/Internal Revenue Service

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"/>

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