

Clerk of the House of Representatives  
Legislative Resource Center  
B-106 Cannon Building  
Washington, DC 20515

Secretary of the Senate  
Office of Public Records  
232 Hart Building  
Washington, DC 20510

SECRETARY OF THE SENATE  
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## LOBBYING REPORT

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

1. Registrant Name <b>Washington Council Ernst &amp; Young</b>			
2. Address <input type="checkbox"/> Check if different than previously reported <b>1150 17th Street, NW Suite 601 Washington DC 20036 USA</b>			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name <b>Gary Gasper</b>	Telephone <b>202-293-7474</b>	E-mail (optional) <b>ggasper@washingtoncounsel.com</b>	5. Senate ID #
7. Client Name <input type="checkbox"/> Self <b>American Council on Education</b>			6. House ID #

**TYPE OF REPORT** 8. Year 2009 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	
<b>12. Lobbying Firms</b>	<b>13. Organizations</b>
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$40,000.00</u> Income (nearest \$20,000)	\$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).	<b>14. REPORTING METHOD.</b> Check box to indicate expense accounting method. See instructions for description of options.
	<input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definitions only
	<input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
	<input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of the Internal Revenue Code

Signature

Date 2/13/2009

Printed Name and Title Gary Gasper - Partner

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Registrant Name: Washington Council Ernst & Young

Client Name: American Council on Education

**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  
Charitable IRAs

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

19. Interest of each foreign entity in the specific issues listed on line 16 above  Check if None

Signature \_\_\_\_\_ Date 2/13/2001

Printed Name and Title Gary Gasper - Partner Page 2 of 2