

## LOBBYING REPORT

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

1. Registrant Name:

### EQUIPMENT LEASING & FINANCE ASSN

2. Address:

1825 K Street NW, Suite 900, Washington, DC 20006

3. Principal place of business (if different from line 2):

4. Contact Name: DAVID H. FENIG

Telephone: 2022383419

E-mail (optional): dfenig@elfaonline.org

Senate ID #: 13767-12

House ID #:

7. Client Name:  Self

## TYPE OF REPORT

8. Year 2007 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

### 12. Lobbying Firms

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more:  => Income (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).

### 13. Organizations

**EXPENSES** relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more:  => Expenses (nearest \$20,000): 100,000.00

### 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

**Method A.** Reporting amounts using LDA definitions only

**Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code

**Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: EQUIPMENT LEASING & FINANCE ASSN Client Name: Self

### 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:

Basel II Accord Implementation/Capital charge for retail and wholesale lease residuals

17. House(s) of Congress and Federal agencies contacted:

Federal Reserve System

HOUSE OF REPRESENTATIVES

Office of the Comptroller of the Currency (OCC)

SENATE

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

Name: BENTSEN, KENNETH E.

Covered Official Position (if applicable): N/A

Name: FENIG, DAVID

Covered Official Position (if applicable): N/A

Name: NIENABER, KELLI

Covered Official Position (if applicable): N/A

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

Registrant Name: EQUIPMENT LEASING & FINANCE ASSN Client Name: Self

### 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:

P.L. 110-28 Small Business/Minimum Wage-retroactive application of Section 470 to cross border leases S. 1197 The Tax Depreciation Modernization and Simplification Act/mid-quarter convention repeal P.L. 108-357-Section 470/change in class life for medical equipment Codification of Economic Substance Doctrine

17. House(s) of Congress and Federal agencies contacted:

HOUSE OF REPRESENTATIVES

SENATE

Treasury, Dept of

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

Name: BENTSEN, KENNETH E.

Covered Official Position (if applicable): N/A

Name: FENIG, DAVID

Covered Official Position (if applicable): N/A

Name: NIENABER, KELLI

Covered Official Position (if applicable): N/A

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

Signature: ON FILE Date: Jul 27, 2007

Printed Name and Title: DAVID H. FENIG, VICE PRESIDENT FEDERAL GOVERNMENT -

**Information Update Page:**

**Complete ONLY where registration information has changed.**

**LOBBYIST UPDATE**

**23. Name of each previously reported individual who is NO LONGER expected to act as a lobbyist for the client**

**ISSUE UPDATE**

**24. General lobbying issues previously reported that NO LONGER pertain**

**AFFILIATED ORGANIZATIONS**

**25. Add the following organization(s)**

**26. Name of each previously reported organization that is NO LONGER affiliated with the registrant or client**

**FOREIGN ENTITIES**

**27. Add the following foreign entities**

**28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization**

Signature: ON FILE      Date: Jul 27, 2007

Printed Name and Title: -