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LOBBYING REPORT
Lobbying Disclosure Act (Section 5)

1. Year 1999
2. Report type (check all that apply) Midyear (January 1- June 30) Year End (July 1- December 31)
Amended report Termination report
No activity (registration to remain in effect)

REGISTRANT

3. Name of Registrant JSA - 2 Incorporated
4. Telephone number and contact name
(202) 775-2360 Contact William B. Barko

CLIENT Lobbying firms file separate reports for each client. An organization employing in-house lobbyists indicates "Self."

5. Name of Client United Parcel Service

INCOME OR EXPENSES Answer line 6 or line 7 as applicable.

6. LOBBYING FIRMS. Income from the client during the reporting period, other than income unrelated to lobbying activities, was:
Less than \$10,000 \$10,000 or more
If \$10,000 or more, provide a good faith estimate, rounded to the nearest \$20,000, of all income from the client during this reporting period. Include any payments by any other entity for lobbying activities on behalf of the client. Exclude income unrelated to lobbying activities.

Income \$ _____ Total for year (if Year End report) \$ _____

7. ORGANIZATIONS EMPLOYING IN-HOUSE LOBBYISTS. Expenses incurred in connection with lobbying activities during the reporting period were:

Less than \$10,000 \$10,000 or more

If \$10,000 or more, provide a good faith estimate, rounded to the nearest \$20,000, of the total amount of all lobbying expenses incurred by the registrant and its employees during this reporting period.

Expenses \$ _____ Total for year (if Year End report) \$ _____

Optional Expense Reporting Methods

- A. Registrants that report lobbying expenses under section 6033(b)(8) of the Internal Revenue Code may provide a good faith estimate of the applicable amounts that would be required to be disclosed under section 6033(b)(8) for the semiannual reporting period, and may consider as lobbying activities only those defined under section 4911(d) of the Internal Revenue Code. If selecting this method, check box and (i) enter estimated amounts on the "Expenses" line above; or (ii) attach a copy of the IRS Form 990 that includes this reporting period.
- B. Registrants subject to section 162(e) of the Internal Revenue Code may make a good faith estimate of all applicable amounts that would not be deductible under section 162(e) for the semiannual reporting period, and may consider as lobbying activities only those activities the costs of which are not deductible pursuant to section 162(e). If selecting this method, check box and enter estimated amounts on the "Expenses" line above.