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LOBBYING REPORT

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

1. Registrant Name Washington Council Ernst & Young			
2. Address <input type="checkbox"/> Check if different than previously reported 1150 17th Street, NW Washington DC 20036 USA Suite 601			
3. Principal Place of Business (if different from line 2) City State/Zip (or Country)			
4. Contact Name Jayne Fitzgerald	Telephone 202-293-7474	E-mail (optional) jfitzgerald@washingtoncounsel.com	5. Senate ID #
7. Client Name <input type="checkbox"/> Self National Assn. of Real Estate Investment Trusts	6. House ID #		

TYPE OF REPORT 8. Year 2000 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

<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 checked="" type="checkbox"/> >> \$ <u>\$20,000.00</u> <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"/></p> <p>\$10,000 or more <input type="checkbox"/> >> \$ _____ <small>Expenses (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 LRA 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 *LaBrenda Garrett-Nelson* Date 8/10/2000
 Printed Name and Title LaBrenda Garrett-Nelson - Partner Page 1 of 5

Registrant Name: Washington Council Ernst & Young

Client Name: National Assn. of Real Estate Investment Trusts

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
Telecom tax issues
REIT rules

17. House(s) of Congress and Federal agencies contacted Check if None
Department of Treasury
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
<u>Badger, Doug</u>	<u>Chief of Staff, Office of Senator Nickles</u>	<u>No</u>
<u>Conklin, Brian</u>		<u>No</u>
<u>Darling, Lauren</u>		<u>No</u>
<u>Doney, John</u>		<u>No</u>
<u>Fitzgerald, Jayne</u>		<u>No</u>
<u>Garrett-Nelson, LaBrenda</u>		<u>No</u>
<u>Gasper, Gary</u>		<u>No</u>

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

Signature _____ Date 8/10/2000

Printed Name and Title LaBrenda Garrett-Nelson - Partner Page 2 of 5

Registrant Name: Washington Council Ernst & Young

Client Name: National Assn. of Real Estate Investment Trusts

Item	Description	Data
18a	Lobbyist Name	Gates, Bruce
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Giordano, Nick
18b	Covered Official Position	Minority Counsel, Senate Finance Committee
18c	New Lobbyist	No
18a	Lobbyist Name	Koch, Cathy
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Leonard, Robert J.
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Meltzer, Richard
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Moseley, Phil
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Porter, John
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Rozen, Bob
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Steele-Flynn, Donna
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Urban, Tim
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Weinberger, Mark
18b	Covered Official Position	
18c	New Lobbyist	No

Registrant Name: Washington Council Ernst & Young

Client Name: National Assn. of Real Estate Investment Trusts

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 TRC (one per page)

16. Specific Lobbying issues
Telecom tax issues
Telecom forced access

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)	Now
<u>Badger, Doug</u>	<u>Chief of Staff, Office of Senator Nickles</u>	<u>No</u>
<u>Conklin, Brian</u>		<u>No</u>
<u>Darting, Lauren</u>		<u>No</u>
<u>Doney, John</u>		<u>No</u>
<u>Fitzgerald, Jayne</u>		<u>No</u>
<u>Garretti-Nelson, LaBrenda</u>		<u>No</u>
<u>Gasper, Gary</u>		<u>No</u>

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

Signature _____ Date 8/10/2000

Printed Name and Title LaBrenda Garretti-Nelson - Partner Page 4 of 5

Registrant Name: Washington Council Ernst & Young

Client Name: National Assn. of Real Estate Investment Trusts

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18a	Lobbyist Name	Gates, Bruce
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18a	Lobbyist Name	Giordano, Nick
18b	Covered Official Position	Minority Counsel, Senate Finance Committee
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18a	Lobbyist Name	Koch, Cathy
18b	Covered Official Position	
18c	New Lobbyist	No
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18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Meltzer, Richard
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Museley, Phil
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Porter, John
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Rozen, Bob
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Steck-Flynn, Donna
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Urban, Tim
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Weinberger, Mark
18b	Covered Official Position	
18c	New Lobbyist	No