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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. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1150 17th Street, NW Suite 601 City Washington State/Zip (or Country) DC 20036 USA			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Bob Rozen	Telephone 202-293-7474	E-mail (optional) robert.rozen@wc.ey.com	5. Senate ID # 57475-1751
7. Client Name <input type="checkbox"/> Self American Public Gas Association			6. House ID # 35185085

TYPE OF REPORT 8. Year 2003 Midyear (January 1-June 30) OR Year End (July 1-Dec


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 Lobby

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<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>\$40,000.00</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>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 accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definit</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 603: the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162: Internal Revenue Code</p>

Signature  Date 2/4/2004

Printed Name and Title Bob Rozen - Partner Page

Registrant Name: Washington Council Ernst & Young

Client Name: American Public Gas Association

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
obtaining clarification of the arbitrage rules governing the treatment of tax-exempt obligations used to purchase gas contracts
general tax issues

17. House(s) of Congress and Federal agencies contacted Check if None
Department of Treasury
Executive Office of the President
House of Representatives
Senate

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

Name	Covered Official Position (if applicable)
Bazel, Lauren	
Del Monte, Brent	
Doney, John	
Garrett-Nelson, LaBrenda	
Gasper, Gary	
Giordano, Nick	
Grab, Francis	Tax & Trade Counsel, Office of Rep. Robert Matsu

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

Signature _____ Date 2/4/2004

Printed Name and Title Bob Rozen - Partner Pa

Registrant Name: Washington Council Ernst & Young

Client Name: American Public Gas Association

Item	Description	Data
18a	Lobbyist Name	Koch, Cathy
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Koshgarian, Dave
18b	Covered Official Position	Chief of Staff, Office of Congressman Ben Cardin
18c	New Lobbyist	No
18a	Lobbyist Name	McGuinness, Marty
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	Phelps, Anne
18b	Covered Official Position	Special Asst. to the President for Domestic Policy
18c	New Lobbyist	Yes
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

