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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
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## LOBBYING REPORT

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

1. Registrant Name <u>CAHILL, GORDON &amp; REINDEL</u>			
2. Address <input type="checkbox"/> Check if different than previously reported <u>80 PINE STREET, NEW YORK, NEW YORK 10005</u>			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name <u>DONALD J. MULVIHILL</u>	Telephone <u>(202) 862-8950</u>	E-mail (optional) <u>MULVID@CGRDC.COM</u>	5. Senate ID # <u>53061-12</u>
7. Client Name <input type="checkbox"/> Self <u>XL CAPITAL LTD.</u>	6. House ID # <u>34928000</u>		

**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><b>12. Lobbying Firms</b></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>40,000.00</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><b>13. Organizations</b></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><b>14. REPORTING METHOD.</b> Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA 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>

Signature \_\_\_\_\_

Printed Name and Title Donald J. Mulvihill, A Member of the Firm

LD-2 (REV. 6/98)

PAGE 1 of 2

Registrant Name CAHILL GORDON & REINDEL Client Name XL CAPITAL LTD.

**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

Federal tax matters relating to insurance companies, that is, H.R. 4192, 106th Congress, 2d Session, and its provisions relating to reinsurance with foreign persons and treatment under U.S. income tax laws.

17. House(s) of Congress and Federal agencies contacted  Check if None

U.S. Senate  
U.S. House of Representatives  
Department of the Treasury  
Joint Committee on Taxation

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

Name	Covered Official Position (if applicable)	New
IMMANUEL KOHN		<input type="checkbox"/>
BENJAMIN J. COHEN		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

XL Insurance Ltd. (identified on LD-1)  
XL Mid-Ocean Re Insurance (identified on LD-1)  
XL Financial Assurance Ltd. (identified on LD-1)

Signature Donald J. Mulvihill Date JAN. 10, 2001

Printed Name and Title Donald J. Mulvihill, A Member of the Firm

