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LOBBYING REPORT

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

1. Registrant Name GCS, INC			
2. Address <input type="checkbox"/> Check if different than previously reported 5400 ALBIA ROAD			
3. Principal Place of Business (if different from line 2) City: BETHESDA State/Zip (or Country) MO 20816-1338			
4. Contact Name Claud L Gingrich	Telephone 301 320 4125	E-mail (optional) claudgingrich@aol.com	5. Senate ID # 53345 214
7. Client Name <input type="checkbox"/> Self Philip Morris Management Corp			6. House ID # 34963001

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"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ <u>N/A</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"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ <u>N/A</u> <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 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 Claud L Gingrich
 Printed Name and Title CLAUD L GINGRICH, President

Registrant Name GCS, INC Client Name Philip Morris Management Corp

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 N/A (one per page)

16. Specific lobbying issues

N/A

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

N/A

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

Name	Covered Official Position (if applicable)	New
	<u>N/A</u>	<input type="checkbox"/>
		<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

Signature Clayton L Gingrich Date August 1, 2000
Printed Name and Title CLAYTON L GINGRICH, PRESIDENT

Registrant Name GCS, INC Client Name Philip Morris Management Corp

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address N/A
21. Client new principal place of business (if different from line 20)
City _____ State/Zip (or Country) _____
22. New general description of client's business or activities _____

LOBBYIST UPDATE N/A
23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client.

ISSUE UPDATE N/A
24. General lobbying issues previously reported that no longer pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s) N/A

Name	Address	Principal Place of Business (city and state or country)

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 N/A

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization N/A

Signature Claud L Gingrich Date August 17, 2000
Printed Name and Title CLAUD L GINGRICH, PRESIDENT