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SECRETARY OF THE SENATE

**LOBBYING REPORT**

09 SEP -5 PM 2:18

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

1. Registrant Name <b>MARTIN WALKER AND ASSOCIATES</b>			
2. Address <input type="checkbox"/> Check if different than previously reported <b>8555 UNITED PLAZA BLDG SUITE 301</b>			
3. Principal Place of Business (if different from line 2) City: <b>BATON ROUGE</b> State/Zip for Country: <b>LA 70809</b>			
4. Contact Name <b>MARTIN WALKER</b>	Telephone <b>225 929 8530</b>	E-mail (optional)	5. Senate ID #
7. Client Name <input type="checkbox"/> Self <b>COALITION FOR EXISTABLE REGULATION &amp; TAXATION</b>	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 8/31/2000 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>20,000</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 Martin Walker

Printed Name and Title MARTIN WALKER, PRESIDENT

Registrant Name MARTIN WALKER AND ASSOCIATES

Client Name COALITION FOR EQUITABLE REGULATION & TAXATION

**LOBBYING ISSUES.** On line 8 below, enter the code for one general lobbying issue area in which the registrant engaged in lobbying activities for the client during this reporting period (select applicable code from list in the instructions and on the reverse side of Form LD-2, page 1). For that general issue area only, complete lines 9 through 12. If the registrant engaged in lobbying activities for the client in more than one general issue area, use one Lobbying Report Addendum page for each additional general issue area.

8. General lobbying issue area code (enter one) TAX

9. Specific lobbying issues (include bill numbers and specific executive branch actions)

S.163 AND H.R. 3052, TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO ALLOW CERTAIN COINS TO BE ACQUIRED BY INDIVIDUAL RETIREMENT ACCOUNTS AND OTHER INDIVIDUALLY DIRECTED PENSION PLANS.

10. Houses of Congress and Federal agencies contacted

HOUSE OF REP.  
U.S. SENATE

11. Name and title of each employee who acted as a lobbyist

MARTIN WALKER

12. For registrants identifying foreign entities in the Lobbying Registration (Form LD-1, line 12) or any updates: Interest of each such foreign entity in the specific lobbying issues listed on line 9 above

This report includes 2 Addendum pages.

Signature Martin Walker Date 8/31/2000

Printed Name and Title MARTIN WALKER, PRESIDENT