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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>Gordon D. Mackay</u>				
2. Address <input type="checkbox"/> Check if different than previously reported <u>River Place South, 304-S 1011 Arlington Blvd., Arlington, VA 22209</u>				
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____				
4. Contact Name <u>None</u>		Telephone <u>(703) 524-8293</u>		5. Senate ID # <u>23428-48</u>
7. Client Name <input type="checkbox"/> Self <u>New England Life Insurance Company (New England Financial)</u>		6. House ID # <u>30192001</u>		

TYPE OF REPORT 8. Year 1999 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</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 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: Gordon D. Mackay
 Printed Name and Title: Gordon D. Mackay, Chairman

Registrant Name Gordon D. Mackay Client Name New England Life Insurance Company
(New England Financial)

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

HR 2488

17. House(s) of Congress and Federal agencies contacted

Both House & Senate

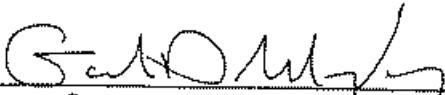
Check if None

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

Name	Covered Official Position (if applicable)	New
<u>Gordon D. Mackay</u>	<u>Chairman</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  Date 11 / Aug / 99
Printed Name and Title Gordon D. Mackay, Chairman