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LOBBYING REPORT

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

1. Registrant Name			
Davis & Harman LLP			
2. Address <input type="checkbox"/> Check if different than previously reported			
1455 Pennsylvania Avenue NW, Suite 1200, Washington, DC 20004			
3. Principal Place of Business (if different from line 2)			
City:		State/Zip (or Country)	
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID#
Janis McClintock	202/347-2230		11674-734
5. Client Name <input type="checkbox"/> Self			6. House ID #
National Rural Electric Cooperative Association			31318066

TYPE OF REPORT

8. Year 2005 Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if filing amends a previously filed versions 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

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> \$ 100,000.00 Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> \$ Income (nearest \$20,000)
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).	14. REPORTING METHOD. Check box to indicate reporting method. See instructions for description of accounting method.
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 (Internal Revenue Code)
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) Revenue Code

Signature _____

Registrant Name **Davis & Harman LLP**

Client Name **National Rural Electric Cooperative Association**

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional pages as needed.

15. General issue area code **RET** (one per page)

16. Specific lobbying issues

H.R. 1960/H.R. 1961, Pension Preservation and Savings Expansion Act; H.R. 2830, Pension Protection Act, S. 1359, Retiree Health and Security Act, proposals related to phased-retirement issues; proposals related to pension interest rate reform; savings in the President's fiscal year 2006 Budget; proposals related to retiree health; proposals related to section 457 plans; proposals related to multiple employer plans; proposals related to credit balances; proposals related to mortality; S.219, National Employee Savings Trust Equity Guarantee Act.

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

Check if None

**Department of Treasury
House of Representatives
Senate**

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

Name	Covered Official Position (if applicable)
Kent A. Mason	
James Delaplaine	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____

Date _____

LD-2 (Rev. 06/98)

Registrant Name **Davis & Harman LLP**

Client Name **National Rural Electric Cooperative Association**

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach addition needed.

15. General issue area code **TAX** (one per page)

16. Specific lobbying issues

H.R. 1960/H.R. 1961, Pension Preservation and Savings Expansion Act; H.R. 2830, Pension Protection Act, S. 1359, Retirer and Security Act, proposals related to phased-retirement issues; proposals related to pension interest rate reform; savings] the President's fiscal year 2006 Budget; proposals related to retiree health; proposals related to section 457 plans; proposal multiple employer plans; proposals related to credit balances; proposals related to mortality; S.219, National Employee Sav Trust Equity Guarantee Act.

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

Check if None

Department of Treasury
House of Representatives
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Name	Covered Official Position (if applicable)
Kent A. Mason	
James Delaplane	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature



Date

7/27/05

LD-2 (Rev. 06/98)