

HAND DELIVERED
SECRETARY OF THE SENATE

05 MAY -2 PH 3:27

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510**LOBBYING REPORT**

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

1. Registrant Name Philip S. Smith & Associates, Inc.			
2. Address <input type="checkbox"/> Check if different than previously reported 611 Pennsylvania Ave., S.E., Suite 381			
3. Principal Place of Business (if different from line 2) City: Washington State/Zip (or Country) D.C. 20003			
4. Contact Name Philip Smith	Telephone (202) 543-1444	E-mail (optional)	5. Senate ID # 48257-
7. Client Name <input type="checkbox"/> Self Overseas Hoa Hao Buddhist Association			6. House ID # 3448000

TYPE OF REPORT 8. Year 2004 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 7/2/0411. No Lobbying Act **INCOME OR EXPENSES - Complete Either Line 12 OR Line 13**

<p align="center">12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ Income (nearest \$20,000)</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 align="center">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"/> ⇒ \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of option.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of Internal Revenue Code</p>
--	---

Signature

Philip S. Smith, President

Printed Name and Title

Philip S. Gantt, Pres. 2/12/05

Registrant Name Philip S. Smith & Assoc. Client Name Overseas Hoa Hao Buddhist Assoc

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 FOR (one per page)

16. Specific lobbying issues

Congressional oversight and implementation of the "Religious Freedom Act of 1998" (PL 105-292 as amended by PL 106-55), especially regarding the need for religious freedom in Vietnam for Hoa Hao Buddhists and other persecuted religions including Buddhist, Catholics, Cao Dai, Protestants & hill tribes

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

- U.S. House of Representatives
- U.S. Senate
- U.S. Department of State
- United States Commission on International Religious Freedom

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

Name	Covered Official Position (if applicable)
Philip S. Smith	N/A

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

Signature Philip S. Smith Date 02/12/05
 Printed Name and Title Philip S. Smith, President

James S. Smith, Pres.

2/12/05