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8/16/04
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LOBBYING REPORT

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

1. Registrant Name Willkie Farr & Gallagher LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1875 K Street, N.W., Washington, D.C. 20006			
3. Principal Place of Business (if different from line 2) New York NY 10019 City: State/zip (or Country)			
4. Contact Name Russell L. Smith	Telephone (202) 303-1000	E-mail (optional)	5. Senate ID # 41523-164
7. Client Name <input type="checkbox"/> Self Japan Iron and Steel Federation			6. House ID # 31750015

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 _____

11. No Lobbying

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 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>13. Organizations</p> <p>EXPENSES relating to lobbying activities for this report 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 reporting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitive accounting method.</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(e) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>

Signature

Russell L. Smith

Date

8-16-04

Signature _____ Date _____

Printed Name and Title Russell L. Smith, Special Counsel

LD-2 (REV. 4/03)

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