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LOBBYING REPORT

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

1. Registrant Name HC Associates, Inc.			
2. Address <input type="checkbox"/> Check if different than previously reported 1100 15th Street, N.W., Suite 900, Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: _____ State/zip (or Country) _____			
4. Contact Name Howard Cohen	Telephone (202) 441-0161	E-mail (optional) hcohen@hjclaw.com	5. Senate ID # 65497-330
7. Client Name <input type="checkbox"/> Self Sierra Health Services			6. House ID # 35598016

TYPE OF REPORT 8. Year 2003 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 align="center">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>60,000.00</u> 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 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 exp accounting method. See instructions for description of op</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitio</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(c) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>
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Signature Howard Cohen Date February 15, 2004

Printed Name and Title

Howard Cohen - President

LD-2 (REV. 4/03)

PAGE 1 of

Registrant Name HC Associates, Inc. Client Name Sierra Health Services

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which th engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each co information as requested. Attach additional page(s) as needed.

15. General issue area code INS (one per page)

16. Specific lobbying issues

P.L. 108-173: Medicare Prescription Drug, Improvement, and Modernization Act Of 2003.

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

House of Representatives
Senate
Executive Branch
Department of Health and Human Services

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

Name	Covered Official Position (if applicable)
Howard Cohen	

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

Signature Howard Cohen Date 2/15/2004

Printed Name and Title _____

Form LD-2 (Rec. 4/03)

Page 3

Registrant Name HC Associates, Inc. Client Name Sierra Health Services

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15. General issue area code HCR (one per page)

16. Specific lobbying issues

P.L. 108-173: Medicare Prescription Drug, Improvement, and Modernization Act Of 2003.

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

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Senate
Executive Branch
Department of Health and Human Services

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Howard Cohen	

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Signature Howard Cohen Date 2/15/2004

