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LOBBYING REPORT

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

1. Registrant Name			
Crowell & Moring LLP			
2. Address <input type="checkbox"/> Check if different than previously reported			
1001 Pennsylvania Avenue, NW			
3. Principal Place of Business (if different from line 2)			
City: Washington, DC		State/Zip (or Country) 20004	
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID#
Harold J. Heltzer	202/624-2565		11377-990
7. Client Name <input type="checkbox"/> Self			6. House ID #
Visa International, Inc.			31843069

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 Acti

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 period were:
Less than \$10,000 <input checked="" type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> <input type="checkbox"/> \$ _____ Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> <input type="checkbox"/> \$ _____ Expenses (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 accounting method. See instructions for descriptor
	<input type="checkbox"/> Method A. Reporting amounts using LDA de
	<input type="checkbox"/> Method B. Reporting amounts under section the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section Internal Revenue Code

Signature _____
Printed Name and Title _____

Registrant Name Crowell & Moring LLP

Client Name Visa International, Inc.

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

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

16. Specific lobbying issues

To assist management of Visa International in furnishing technical and legal services relative to miscell issues, including procedural and administrative provisions of the Internal Revenue Code.

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

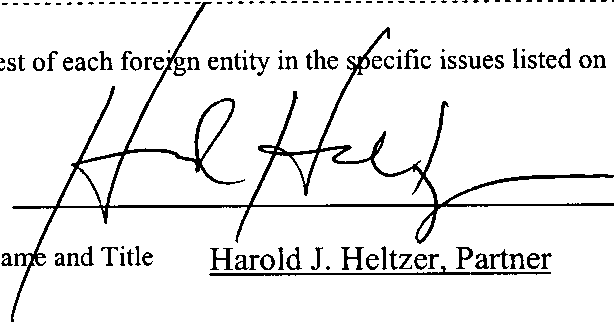
Treasury Department and Department of Justice

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

Name	Covered Official Position (if applicable)
Harold J. Heltzer	
Robert L. Willmore	
Michael J. Cooper	

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

Signature



Date

1/30/04

Printed Name and Title

Harold J. Heltzer, Partner

