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SECRETARY OF

04 SEP -2

LOBBYING REPORT

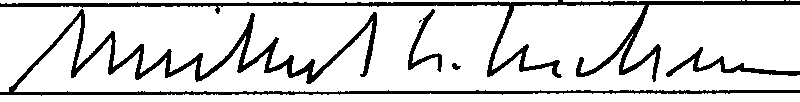
Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1. Registrant Name Michael A. Andrews, L.L.C.			
2. Address <input type="checkbox"/> Check if different than previously reported Suite 600, 1225 I Street, N.W., Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: _____ State/zip (or Country) _____			
4. Contact Name Michael A. Andrews	Telephone	E-mail (optional)	5. Senate ID # 81076-137
7. Client Name <input type="checkbox"/> Self Phio Corporation			6. House ID # 36304004

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**

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was: Less than \$10,000 <input checked="" type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ <small>Income (nearest \$20,000)</small>	EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ <small>Expenses (nearest \$20,000)</small>
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 options. <input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 6033(c) Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature


Date 8/20/04

Printed Name and Title

Michael A. Andrews

Registrant Name Michael A. Andrews, L.L.C. Client Name Phlo Corporation

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

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

16. Specific lobbying issues

Briefing Members of Congress and Department of Defense on an oral rehydration system.

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

U.S. House and Senate
Department of Defense

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

Name	Covered Official Position (if applicable)
Michael A. Andrews	

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

Signature *Michael A. Andrews* Date 8/20/04

Printed Name and Title Michael A. Andrews

Registrant Name Michael A. Andrews, L.L.C. Client Name Phlo Corporation

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

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

16. Specific lobbying issues

Briefing Members of Congress and Department of Defense on oral rehydration product.

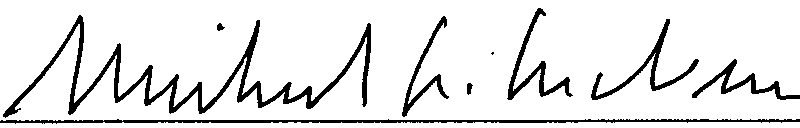
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Signature  Date 8/20/04

Printed Name and Title Michael A. Andrews

