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Washington, DC 20510

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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 #301 Washington, D.C. 20003			
3. Principal Place of Business (if different from line 2) City: _____ State/zip (or Country) _____			
4. Contact Name Philip S. Smith	Telephone (202) 543-1444	E-mail (optional)	5. Senate ID # 48257-
7. Client Name <input type="checkbox"/> Self Lao Veterans of America, Inc.			6. House ID # 3448-

TYPE OF REPORT 8. Year 2005 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 12/31/05

11. No Lobbying Activity

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"/> ⇒ \$ _____ Income (nearest \$20,000)	EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <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 expense accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature Philip S. Smith, Pres. Date 01-12-06
Printed Name and Title Philip S. Smith, President

Philip Smith, 01/12/06

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Registrant Name Philip S. Smith & Associates, Inc. Client Name Lao Veterans of America, Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant is 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 FOR (one per page)

16. Specific lobbying issues

In support of jailed Laotian student leaders and dissidents, and their families, who were involved in peaceful, pro-democracy demonstrations in Vientiane, Laos, in opposition to the Communist regime, in October of 1999;

In support of Laotian and Hmong dissidents, religious leaders, ~~opposition leaders and others seeking reform and political~~ change in Laos as well as political asylum in third countries.

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

US House, US Senate
US Department of State
US Department of Homeland Security
US Department of Defense
Central Intelligence Agency.

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, Pres. Date 01-12-06
Printed Name and Title Philip S. Smith, President

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Registrant Name Philip S. Smith & Associates, Inc. Client Name Lao Veterans of America, Inc.

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 FOR (one per page)

16. Specific lobbying issues

In support of the U.S. Commission on International Religious Freedom's (USCIRF) mandate, and US Congressional oversight of the USCIRF and its enacting legislation.
Oversight and implementation of the International Religious Freedom Act, as amended, all titles.

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

US House, US Senate
US Department of State
USCIRF, US Dept. of Justice
Dept. of Homeland Security,

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 lines 16 above Check if None

Signature Philip S. Smith, Pres Date 01-12-06
Printed Name and Title Philip S. Smith, President

Philip Smith, Pres. 01/12/06

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Registrant Name Philip S. Smith & Associates, Inc. Client Name Lao Veterans of America

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 VET (one per page)

16. Specific lobbying issues

In support of National Recognition Ceremonies in the US Congress and Washington, D.C. to honor Laotian and Hmong veterans of the US Secret War in Laos and their clandestine and military advisors.

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

US House, US Senate
US Department of Defense
Central Intelligence Agency
US Dept. of State
Dept. of Homeland Security,

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
Chia Kue	N/A
Lisa Kue	N/A

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

Signature Philip S. Smith, Pres. Date 01-12-06
Printed Name and Title Philip S. Smith, President

Philip Smith, Pres. 01/12/06

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Registrant Name Philip S. Smith & Associates, Inc. Client Name Lao Veterans of America, Inc.

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, information as requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues

In opposition to granting Normalized Trade Status (NTR) to the Communist regime in Laos.

In opposition to the McCollum/Crane bill, and its Senate counterpart legislation, seeking to grant NTR trade status to the Communist regime in Laos, all titles.

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

US House, US Senate
US Department of State
US Department of Commerce
USTR, US Dept. of Justice
US Dept. of Homeland Security

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, Pres. Date 01-12-06
Printed Name and Title Philip S. Smith, President

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Registrant Name Philip S. Smith & Associates, Inc. Client Name Lao Veterans of America, Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant is 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 IMM (one per page)

16. Specific lobbying issues

In support of the Laotian/Hmong Veterans Naturalization Act, as amended, all titles, US Congressional Oversight and Implementation, (PL-106-207, as amended).

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

US House, US Senate
 US Dept. of Justice
 US Dept. of Homeland Security
 Central Intelligence Agency
 US Dept. of Defense,

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
Chia Kue	N/A
Lisa Kue	N/A

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

Signature *Philip S. Smith, Pres.* Date 01-12-06
 Printed Name and Title Philip S. Smith, President

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