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06 FEB 23 PM 1:

LOBBYING REPORT

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

1. Registrant Name The Belew Law Firm			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1150 Connecticut Ave., N.W. Suite 900 City Washington State/Zip (or Country) DC 20036 USA			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name M. Wendell Belew		Telephone 202.862.4348	E-mail (optional) wbelew@belewlaw.com
5. Senate ID # 5803-75			
7. Client Name <input type="checkbox"/> Self Friends of Charities Association			6. House ID # 31586003

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) **OR** Year End (July 1-Dec

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 Lobbyi

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 reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$40,000.00</u> Income (nearest \$20,000)	\$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 accounting method. See instructions for description of c
	<input type="checkbox"/> Method A. Reporting amounts using LDA definiti
	<input type="checkbox"/> Method B. Reporting amounts under section 6033i the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e Internal Revenue Code

Signature

M. Wendell Belew

Date 2/3/2006

Registrant Name: The Belew Law Firm

Client Name: Friends of Charities Association

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

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

16. Specific Lobbying issues

Advocate reform in the Office of Foreign Assets Control (OFAC). Require transparency in Treasury Department activities. Provide for mechanism of independent appeals of OFAC determinations. Advocate additional resour OFAC. Monitor Congressional hearings on this matter. Brief congressional staff and Congressional Research the matter.

Contact Treasury Department officials regarding the need for reform in the Office of Foreign Assets Control clarification about OFAC regulations.

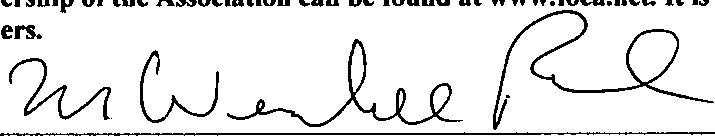
17. House(s) of Congress and Federal agencies contacted Check if None
**Department of Treasury
House of Representatives
Senate**

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

Name	Covered Official Position (if applicable)
Belew, M. Wendell	
Ghafoor, Asim	
Gluck, Jackie	
McMahon, Martin	
Smith, Christopher R.	

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

Friends of Charities Association The entity is an association of charities located in Riyadh, Saudi Arabia. The membership of the Association can be found at www.foca.net. It is interested in laws and regulations that ma members.

Signature  Date 2/3/2006

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