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# LOBBYING REPORT

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

1. Registrant name				
Organization		Bracewell & Patterson, L.L.P.		
2. Address <input type="checkbox"/> Check if different than previously reported				
2000 K STREET, NW		SUITE 500		
City	WASHINGTON	State	DC	Zip Code 20006-1872 Country U
3. Principal place of business (if different than line 2)				
City		State	Zip Code 20006-1872	Country
4a. Contact Name		b. Telephone number	c. E-mail	
Prefix	Full Name			
Mr.	Michael L. Pate	(202) 828-5841	michael.pate@bracepatt.com	
7. Client Name <input type="checkbox"/> Self				5. Senate ID #
Shell Oil Co.				6. House ID #
				31699

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

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report  ⇨ Termination Date 12/31/2004 11. No Lobbying A

## INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center"><b>12. Lobbying Firms</b></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>30,000</u></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"><b>13. Organizations</b></p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of methods.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(f) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Revenue Code</p>
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Form



Printed Name and Title Michael L. Pate, Partner

*Michael L. Pate*



Registrant Name Bracewell & Patterson, L.L.P. Client Name Shell Oil Co.

**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 and information as requested. Attach additional page(s) as needed.

15. General issue area code TAX - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

Technical and substantive changes to the drawback laws of the Tariff Act of 1930  
 Section 351 - Gasoline Excise Tax  
 Superfund Tax

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

House  
 Senate  
 Joint Tax Committee

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

First Name	Name Last Name	Suffix	Covered Official Position (if applicable)
Ed	Bethune		
William T.	Brack		
Jim	Chapman		
Gene E.	Godley		
Michael L.	Pate		
Scott H.	Segal		
Edward	Krenik		Assoc. Admin., Congressional & Intergovernmental Relations, Environmental Protection Agency
Frank V.	Maisano		

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





