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LOBBYING REPORT

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

1. Registrant Name Davis & Harman LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1455 Pennsylvania Avenue NW, Suite 1200, Washington, DC 20004			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name Janis McClintock	Telephone 202/347-2230	E-mail (optional)	5. Senate ID# 11674-773
5. Client Name <input type="checkbox"/> Self Watson Wyatt & Company			6. House ID 31318070

TYPE OF REPORT

8. Year **2003** Midyear (January 1-June 30) OR Year End (July 1-December 31)

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

10. Check if this is a Termination Report Termination Date _____

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:	EXPENSES relating to lobbying activities for this period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> \$ 80,000.00 Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> \$ _____ Income (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 reporting method. See instructions for description
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(j) Internal Revenue Code

Signature _____

Printed Name and Title _____

Registrant Name Davis & Harman LLP

Client Name Watson Wyatt & Company

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additi needed.

15. General issue area code **RET** (one per page)

16. Specific lobbying issues

H.R. 1677, Pension Benefits Protection Act; H.R. 2101, Pension Fairness Act; S. 825, Pension Benefits Protection Act; H. Consolidated Appropriations; H.R. 2989/S.1509, Transportation, Treasury and Independent Agencies Appropriations A Treasury/IRS regulations regarding age discrimination in retirement plans; proposals related to cash balance and other plans.

17. House(s) of Congress and Federal agencies contacted

Check if None

House of Representatives
Senate
Department of Treasury
National Economic Council

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

Name	Covered Official Position (if applicable)
James M. Delaplane, Jr.	
Kent A. Mason	
Helene H. Rayder	
John J. O'Neill	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature

Date

2/12/04

Printed Name and Title

James M. Delaplane, Jr., Partner

Registrant Name Davis and Harman, LLP

Client Name Watson Wyatt & Company

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City

State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

Helene N. Rayder; John J. O'Neill

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

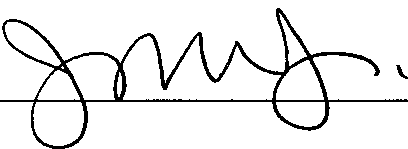
26. Name of each previously reported organization that is no longer affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution For lobbying activities	Owners

28. Name of each previously reported foreign entity that **no longer** owns, **or** controls, **or** is affiliated with the registrant, client or a organization

Signature 

Date 2/12/04

Printed Name and Title James M. Delaplane, Jr., Partner

