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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	Telephone	E-mail (optional)	5. Senate ID
Janis McClintock	202/347-2230		11674-79
5. Client Name <input type="checkbox"/> Self			6. House ID
MassMutual Insurance Company			31318069

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-December 31)

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

10. Check if this is a Termination Report Termination Date

11. No Lobbying Act

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"/> \$ 40,000.00 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 accounting method. See instructions for descriptive	
		<input type="checkbox"/> Method A. Reporting amounts using LDA defini	
		<input type="checkbox"/> Method B. Reporting amounts under section 603 Internal Revenue Code	
		<input type="checkbox"/> Method C. Reporting amounts under section 162 Revenue Code	

Signature _____

Printed Name and Title _____

Registrant Name **Davis & Harman LLP**

Client Name **MassMutual Insurance 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 addi needed.

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

16. Specific lobbying issues

H.R., 1000, Pension Security Act of 2003; H.R. 1776, Pension Preservation & Savings Expansion Act of 2003 and possibl thereto; H.R. 2458, Secure Annuity Income for Life Act of 2003; Savings Proposals included in Administration's FY 200 3108, Pension Funding Equity Act; S. 1550, Pension Stability Act; H.R. 4814, Consolidated Appropriations; H.R. 5025/S Transportation and Independent Agencies Appropriations Act; H.R. 3521, Tax Relief Extension Act; S. 1698, Retiremen Advice Act; S. 2424, National Employee Savings and Trust Equity Guarantee Act; H.R. 4849/S. 3029, Retirement Securi H.R. 1677, S. 825, Pension Benefits Protection Act.

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

Check if None

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

Name	Covered Official Position (if applicable)
James M. Delaplane, Jr.	
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19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____

Date _____

Printed Name and Title _____

Registrant Name Davis & Harman LLP

Client Name MassMutual Insurance 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 addi needed.

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

16. Specific lobbying issues

- H.R. 2420, Mutual Funds Integrity Fee Transparency Act of 2003, all provisions**
- S. 1822, Mutual Fund Transparency Act of 2003, all provisions**
- S. 1958, Mutual Fund Investors Protection Act, all provisions**
- S. 1971, Mutual Fund Investors Confidence Restoration Act of 2003, all provisions**
- SEC Proposed Rule on Pricing of Mutual Fund Shares (IC-26288)**
- SEC Proposed Rule on Investment Company Governance (IC-26323)**
- SEC Proposed Rule on Mandatory Redemption Fees (IC-26375A)**

17. House(s) of Congress and Federal agencies contacted Check if None
House of Representatives
Senate
Securities and Exchange Commission

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

Name	Covered Official Position (if applicable)
James M. Delaplane, Jr.	

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

Signature _____ Date _____

Printed Name and Title _____

Registrant Name Davis & Harman LLP

Client Name MassMutual Insurance Company

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

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


16. Specific lobbying issues
S. 2424, National Employee Savings and Trust Equity Guarantee Act; H.R. 3521, Tax Relief Extension Act; Proposals related to corporate-owned life insurance. Proposals related to executive compensation including H.R. 4520, American Jobs Creation Act of 2002, Jumpstart Our Business Strength Act. Proposals related to repeal of section 809 of the Internal Revenue Code. IRS/Treasury Guidance on Section 412(i) defined benefit plans; IRS/Treasury Guidance on Non-qualified Deferred Compensation and

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

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

Name	Covered Official Position (if applicable)
James M. Delaplane, Jr.	
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19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature 

Date 2/11/05

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

