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LOBBYING REPORT

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

1. Registrant Name Valis Associates			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1700 Pennsylvania Avenue, NW #950 City Washington State/Zip (or Country) DC 20006 USA			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Sharon Spillare	Telephone 202-393-5055	E-mail (optional) wvalis@valisassociates.com	5. Senate ID #
7. Client Name <input type="checkbox"/> Self Association of American Railroads			6. House ID # 31959037

TYPE OF REPORT 8. Year 2004 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 _____ 11. No Lobbying Activities

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 type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$20,000.00</u> <small>Income (nearest \$20,000)</small>	EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> >> \$ _____ <small>Expenses (nearest \$20,000)</small>
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 method. <input type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 6011 of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____

Date **2/13/2005**

Signature _____

Printed Name and Title **Sharon Spillare - Office Manager** _____ P:

Registrant Name: Valis Associates

Client Name: Association of American Railroads

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 TRA (one per page)

16. Specific Lobbying issues

H.R.4520, Jumpstart our Business Strength Act, To repeal the 4.3 cent per gallon tax on railroad diesel fuel

H.R.6, Energy Policy Act of 2003, To repeal the 4.3 cent per gallon tax on railroad diesel fuel

HR.3550, Safe, Accountable, Flexible, and Efficient Transportation Equity Act of 2004, To repeal of the 4.3 gallon tax on railroad diesel fuel

S.1072, Safe, Accountable, Flexible, and Efficient Transportation Equity Act of 2004, To repeal the 4.3 cent on railroad fuel

S.1637, Jumpstart our Business Strength Act, To repeal the 4.3 cent per gallon tax on railroad diesel fuel

S.2095, Energy Policy Act of 2003, To repeal the 4.3 cent per gallon tax on railroad diesel fuel

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

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

Name	Covered Official Position (if applicable)
Schulze, Richard	
Sinden, Melissa	
Valis, Wayne	

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

Signature 

Signature _____

Printed Name and Title **Sharon Spillare - Office Manager** _____ P: