

SECRETARY OF DEFENSE

05 AUG -8 PM 2

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

## 13. Organizations

**EXPENSES** relating to lobbying activities for reporting period were:

Less than \$10,000 ☐

\$10,000 or more ☐ ⇒ \$ \_\_\_\_\_  
Expenses (nearest \$2

**14. REPORTING METHOD.** Check box 1  
expense accounting method. See instruc  
description of options.

- ☐ **Method A.** Reporting amounts using LD definitions only
- ☐ **Method B.** Reporting amounts under sec 6033(b)(8) of the Internal Revenue Code
- ☐ **Method C.** Reporting amounts under 16 Internal Revenue Code

Signature  Date August 4, 2005  
Printed Name and Title **William M. Paul, Partner**

DC: 1869565-1

Registrant Name

Covington &amp; Burling

Client Name

U.S. Securities Markets Coal

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas in registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page code, provide information as requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues

**Tax Treatment of options and option market-makers.**

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

☐ Check if None

U.S. House of Representatives

U.S. Senate

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

Name

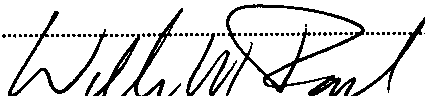
Covered Official Position (if applicable)

William M. Paul

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

☐ Check if N

Signature



Date

August 4, 2005

Signature \_\_\_\_\_  
Printed Name and Title **William M. Paul, Partner**