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LOBBYING REPORT

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

1. Registrant name					
Prefix	Mr.	First	Michael A.	Last	Andrews
2. Address <input checked="" type="checkbox"/> Check if different than previously reported					
Address 1	818 Connecticut Ave., N.W.			Suite 1100	
City	Washington	State	DC	Zip Code	20006
3. Principal place of business (if different than line 2)					
City		State		Zip Code	
4a. Contact Name		b. Telephone number		c. E-mail	
Prefix	Full Name				5. Senate ID #
Mr.	Michael A. Andrews	202-496-3473		mandrews@andrlaw.com	81076
7. Client Name <input type="checkbox"/> Self					6. House ID #
Philo Corp.					36304

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 12-31-04 11. No Lobbying Act

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center">12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____</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">13. Organizations</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>14. REPORTING METHOD. Check box to indicate reporting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions.</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(1) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(c) of Internal Revenue Code</p>
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Form G

Signature: Michael A. Andrews
 Printed Name and Title Michael A. Andrews

