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05 FEB 23 AM 11:01  
**LOBBYING REPORT**

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

1. Registrant name <b>Clark and Associates</b>			
2. Address <input checked="" type="checkbox"/> Check if different than previously reported <b>101 Constitution Avenue, NW, Suite 800</b> <b>Washington DC 20001 US</b>			
3. Principal place of business (if different than line 2) City _____ State/Zip or Country _____			
4a. Contact Name <b>Mr. Steve Clark</b>	b. Telephone number <b>202-246-1600</b>	c. E-mail <b>sbc@sbclark.com</b>	5. Senate ID # <b>76992-12</b>
7. Client Name <input type="checkbox"/> Self <b>PriceWaterhouseCoopers</b>	6. House ID # <b>3611801</b>		

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

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 Acti

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

<p align="center"><b>12. Lobbying Firms</b></p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇔ \$ <u>20,000</u></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"><b>13. Organizations</b></p> <p>EXPENSES relating to lobbying activities for this reportin were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇔ \$ _____</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate exp accounting method. See instructions for description of opti</p> <p><input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definitions c</p> <p><input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033(b)(8 Internal Revenue Code</p> <p><input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of Revenue Code</p>
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Edit >

Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name and Title Steve Clark - President



Registrant Name Clark and Associates Client Name PriceWaterhouseCoopers

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

15. General issue area code ACC - Accounting (one per page)

16. Specific lobbying issues

General business issues before the U.S. Congress and federal government.

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)
Steve Clark	

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

Signature *Steve Clark* Date 2-10-05

Printed Name and Title Steve Clark - President

