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Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515	Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510
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LOBBYING REPORT

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

1. Registrant name
 Organization Kurland Associates LLC

2. Address Check if different than previously reported
 Address 1 2301 N Street NW, Suite 601
 City Washington State DC Zip Code 20037 Country USA

3. Principal place of business (if different than line 2)
 City _____ State _____ Zip Code _____ Country _____

4a. Contact Name Prefix <u>M/S</u> Full Name <u>Susan Kurland</u>	b. Telephone number <u>(202) 973-0076</u>	c. E-mail <u>kskurland@aol.com</u>	5. Senate ID #
7. Client Name <input type="checkbox"/> Self <u>WISA GADDP</u>			6. House ID # <u>36936003</u>

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 4/30/04 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p>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>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 expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(c) of the Internal Revenue Code</p>
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Form Complete

Printed Name and Title Susan Kurland President

Registrant Name Kurland Assoc Client Name USA Group Inc

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant is 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 HOM (one per page)

16. Specific lobbying issues

Add page to continue specific issues description for this issue

[Empty box for specific lobbying issues description]

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

[Empty box for House(s) of Congress and Federal agencies contacted]

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

Add a page to continue additional lobbyists in this area

First Name	Name Last Name	Suffix	Covered Official Position (if applicable)
Susan	Kurland		

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

Add a page for other information

Printed Name and Title Susan L Kurland

