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LOBBYING REPORT

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

1. Registrant Name HC Associates			
2. Address <input type="checkbox"/> Check if different than previously reported 1100 15th St., NW Suite 900 Washington, DC 20005			
3. Principal Place of Business (if different from line 2) City: _____ State/zip (or Country) _____			
4. Contact Name Howard J. Cohen	Telephone (202) 441-0161	E-mail (optional) hcohen@hjclaw.com	5. Senate ID # 65497-292
7. Client Name <input type="checkbox"/> Self Severance Trust Executive Program			6. House ID # 35598014

TYPE OF REPORT 8. Year 2003 Midyear (January 1-June 30) OR Year End (July 1-Dece9. 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

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:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input checked="" type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> ⇔ \$ _____ Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> ⇔ \$ _____ Expenses (nearest \$20,000)
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 exp accounting method. See instructions for description of op
	<input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitio
	<input type="checkbox"/> Method B. Reporting amounts under section 6033(Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature _____

*Howard Cohen*Date **February 14, 2004**

Printed Name and Title

Howard J. Cohen, Principal

LD-2 (REV. 4/03)

PAGE 1 of

Registrant Name HC Associates Client Name Severance Trust Executive Program

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

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

16. Specific lobbying issues

Section 419A plans

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

House, Senate, Department of the Treasury.

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

Name	Covered Official Position (if applicable)
Russell J. Mueller	

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

Signature Howard J. Cohen Date 2/14/2004

Printed Name and Title _____

Form LD-2 (Rec. 4/03)

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