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Registrant Name August Keller Client Name The North American

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 Tax (one per page)

16. Specific lobbying issues

*Financing of UMWA retiree health ben
and the reachback tax provisions of the
IRS code*

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

*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)
<i>August Keller</i>	

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

Signature *August Keller* Date *12/21/04*

Printed Name and Title *August Keller - Consultant*

