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Washington, DC 20515

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Washington, DC 20510

SECRETARY OF THE SENATE

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LOBBYING REPORT

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

1. Registrant Name Clark Consulting Federal Policy Group			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 101 Constitution Avenue, NW Suite 701 East City Washington State/Zip (or Country) DC 20001			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Peter Woelper	Telephone 202-772-2485	E-mail (optional) pete.woelper@clarkconsulting.com	5. Senate ID #
7. Client Name <input type="checkbox"/> Self Nabors Industries Ltd.			6. House ID # 35888035

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


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 Lob

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<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>\$100,000</u> Income (nearest \$20,000)</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>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"/> >> \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6013(e) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature  Date 2/14/2005

Printed Name and Title James F. Carlisle - Director

Registrant Name: Clark Consulting Federal Policy Group

Client Name: Nabors Industries Ltd.

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

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

16. Specific Lobbying issues

Lease finance provisions of Coast Guard Authorization Act of 1996 (H.R. 2443)

17. House(s) of Congress and Federal agencies contacted

Check if None

**Department of Transportation
House of Representatives
Senate**

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

Name	Covered Official Position (if applicable)
Carlisle, James F.	
Fitzgerald, Jayne	
Hanford, Tim	
Kies, Kenneth J.	
Leonard, Rob	
Meagher, John	
Parven, Scott	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature (James F. Carlisle) Date 2/14/2005

Printed Name and Title James F. Carlisle - Director Pa

Registrant Name: Clark Consulting Federal Policy Group

Client Name: Nabors Industries Ltd.

Item	Description	Data
18a	Lobbyist Name	Raffaniello, Pat
18b	Covered Official Position	
18c	New Lobbyist	No

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Registrant Name: Clark Consulting Federal Policy Group

Client Name: Nabors Industries Ltd.

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

- 15. General issue area code TAX (one per page)
- 16. Specific Lobbying issues
Provisions regarding inversion transactions (H.R. 4520, S. 1637); proposals regarding section 163(j) of the Revenue Code

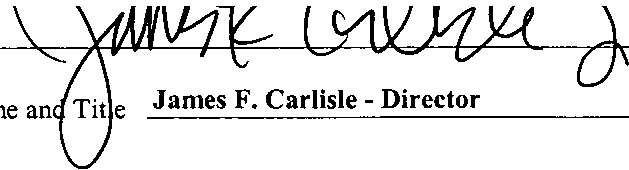
- 17. House(s) of Congress and Federal agencies contacted Check if None
Department of Transportation
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