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LOBBYING REPORT

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

1. Registrant Name O'Connor & Hannan, L.L.P.			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1666 K Street, N.W. Suite 500 City Washington State/Zip (or Country) DC 20006			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Roy C. Coffee	Telephone 202/887-1400	E-mail (optional) rcoffee@oconnorhannan.com	5. Senate ID # 29846-1371
7. Client Name <input type="checkbox"/> Self BellSouth Corporation			6. House ID # 30352128

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

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 Lobby

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: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$60,000.00</u> <small>Income (nearest \$20,000)</small> 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).	EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> >> \$ _____ <small>Expenses (nearest \$20,000)</small> 14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of <input type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 6033 the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(c) Internal Revenue Code

RCGA

Signature  Date 5/20/2007

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Registrant Name: O'Connor & Hannan, L.L.P.

Client Name: BellSouth Corporation

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 TEC (one per page)

16. Specific Lobbying issues

**H.R. 1582, To Equitably Distribute Universal Service,
H.R. 2706, To Clarify Tax Treatments Under Section 108 of the Internal Revenue Code,
S. 1331, To Clarify Tax Treatments Under Section 108 of the Internal Revenue Code,
S. 1380, To Equitably Distribute Universal Service,
S. 2603, Junk Fax Prevention Act,**

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

☐ Check if None

**Department of Commerce
Executive Office of the President
House of Representatives
Senate**

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

Name	Covered Official Position (if applicable)
Coffee, Roy C.	

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

☒ Check if None

Signature _____ Date 8/10/2004

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