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Office of Public Records
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LOBBYING REPORT

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

1. Registrant Name <u>KESSLER + ASSOCIATES Business Services</u>			
2. Address <input type="checkbox"/> Check if different than previously reported			
3. Principal Place of Business (if different from line 2)			
City:		State/Zip (or Country)	
4. Contact Name <u>SHANE YOUNG</u>	Telephone <u>202-577-6808</u>	E-mail (optional)	5. Senate ID # <u>21506</u>
7. Client Name <input type="checkbox"/> Self <u>ALTRIA</u>			6. House ID #

TYPE OF REPORT 8. Year 2005 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 _____

11. No Lobbying Activities

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000

\$10,000 or more ⇒ \$ 120,000
Income (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).

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000

\$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)

14. REPORTING METHOD. Check box to indicate reporting method. See instructions for description of method.

Method A. Reporting amounts using LDA definition

Method B. Reporting amounts under section 6033(c) Internal Revenue Code

Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature _____

0000023554



Printed Name and Title _____

LD-2 (REV. 6/98)

PAI

LESSLER + ASSOC BUS. SERVICES

Registrant Name MANNA YOUNG Client Name ALTRIA

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

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

16. Specific lobbying issues

FDA BIM
FREE TRADE ISSUES
TAXATION ISSUES

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)
Hon. BILLY LEE EVANS	
RICHARD LESSLER	
SCOTT SPEAR	

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

Check if None

Signature Man Young Date 1/19/2006

Printed Name and Title CONSTITUTIVE DIRECTOR - MANNA YOUNG

10000023555

00

James W. Sullivan - NATIVE TOWN

Registrant Name _____ Client Name _____

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City

State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that no longer pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Busin (city and state or coun

26. Name of each previously reported organization that is no longer affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	O p cl

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant affiliated organization

Signature _____

Date _____

1000023556



Printed Name and Title _____

Form LD-2 (Rev. 6/98)

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